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Gazette des premières nations

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FOREWORD

FIRST NATIONS GAZETTE

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

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

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

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

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

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

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

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

Format

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

Citation of Laws, By-laws, and Codes

Any law, by-law, or code published in the digital *First Nations Gazette* may be cited to the annual volume in which it is contained, for example, *Adams Lake Indian Band Annual Expenditure Law, 2015*, F.N. Gaz. 2015.19.75. The citation, as shown in the example, includes the following elements: *Title*, Gazette abbreviation, year, volume, page.

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

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

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

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

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

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

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

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

Format

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

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

Renvois aux lois, règlements administratifs et codes

Les renvois aux lois, règlements administratifs ou codes publiés dans la *Gazette* numérique se font par indication du volume annuel où ils sont publiés, par exemple, *Loi sur l'administration financière (« LAF ») de la Communauté des Innus de Pessamit, de 2015*, Gaz. PN 2015.19.2489. La référence contenue dans cet exemple comporte les éléments suivants : *Titre*, abréviation de la Gazette, année, volume, page.

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

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CONTENTS / TABLE DES MATIÈRES

Laws under the *First Nations Fiscal Management Act* (FMA) 1

Lois sous le régime de la *Loi sur la gestion financière des premières nations* (LGFPN) 1

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

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

Alberta

Siksika Nation / Nation Siksika
- Annual Expenditure Law, 2015 3
- Annual Rates Law, 2015 7
- Property Assessment Law, 2015 11
- Property Taxation Law, 2015 43

British Columbia / Colombie-Britannique

Adams Lake Indian Band / Bande indienne Adams Lake
- Annual Expenditure Law, 2015 75
- Annual Rates Law, 2015 80

Aitchelitz First Nation / Première nation Aitchelitz
- Annual Expenditure Law, 2015 84
- Annual Rates Law, 2015 88
- Grass 15 Reserve Property Taxation Delegation Law, 2015 92

?Akisq'nuk First Nation / Première nation ?Akisq'nuk
- Annual Expenditure Law, 2015 98
- Annual Rates Law, 2015 105
- Financial Administration Law, 2015 109

Beecher Bay
- Annual Expenditure Law, 2015 147
- Annual Rates Law, 2015 152
- Property Transfer Tax Law, 2014 156

Campbell River Indian Band / Bande indienne Campbell River
- Annual Expenditure Law, 2015 189
- Annual Rates Law, 2015 195

Cayoose Creek Indian Band / Bande indienne Cayoose Creek
- Annual Expenditure Law, 2015 199
- Annual Rates Law, 2015 203

Chawathil First Nation / Première nation Chawathil
- Annual Expenditure Law, 2015 207
- Annual Rates Law, 2015 211

Cheam
Annual Expenditure Law, 2015 ... 215
Annual Rates Law, 2015 ... 221
Property Assessment Law, 2015 ... 225
Property Taxation Law, 2015 ... 260

Coldwater Indian Band / Bande indienne Coldwater
Annual Expenditure Law, 2015 ... 292
Annual Rates Law, 2015 ... 299

Cowichan Tribes First Nation / Première Nation Cowichan Tribes
Annual Expenditure Law, 2015 ... 303
Annual Rates Law, 2015 ... 309

Ehattesaht
Financial Administration Law, 2015 ... 313

Gitsegukla First Nation / Première nation Gitsegukla
Annual Expenditure Law, 2015 ... 351
Annual Rates Law, 2015 ... 356

Gitwangak First Nation / Première Nation Gitwangak
Annual Expenditure Law, 2015 ... 360
Annual Rates Law, 2015 ... 364

Kanaka Bar
Annual Expenditure Law, 2015 ... 368
Annual Rates Law, 2015 ... 372

Kitselas First Nation / Première nation Kitselas
Annual Expenditure Law, 2015 ... 376
Annual Rates Law, 2015 ... 380

K'ómoks First Nation / Première nation K'ómoks
Annual Expenditure Law, 2015 ... 384
Annual Rates Law, 2015 ... 388

Kwantlen First Nation / Première Nation Kwantlen
Annual Expenditure Law, 2015 ... 392
Annual Rates Law, 2015 ... 397

Kwaw-Kwaw-Apilt First Nation / Première nation Kwaw-Kwaw Apilt
Annual Expenditure Law, 2015 ... 400
Annual Rates Law, 2015 ... 404
Grass 15 Reserve Property Taxation Delegation Law, 2015 ... 408

Leq'á:mel First Nation / Première nation Leq'á:mel
Annual Expenditure Law, 2015 ... 414
Annual Rates Law, 2015 ... 419
Financial Administration Law, 2015 ... 423

Lheidli T'enneh
Annual Expenditure Law, 2015 ... 464
Annual Rates Law, 2015 ... 470

Líl'wat Nation / Nation Líl'wat (Mount Currie)
Annual Expenditure Law, 2015 ... 474
Annual Rates Law, 2015 ... 479
Financial Administration Law, 2015 ... 483

Lower Kootenay Indian Band / Bande indienne Lower Kootenay
Annual Expenditure Law, 2015 ... 517
Annual Rates Law, 2015 ... 522

Lower Nicola Indian Band / Bande indienne Lower Nicola
Annual Expenditure Law, 2015 ... 526
Annual Rates Law, 2015 ... 532
Financial Administration Law, 2014 ... 536

Lower Similkameen
Annual Expenditure Law, 2015 ... 577
Annual Rates Law, 2015 ... 583
Financial Administration Law, 2015 ... 587
Property Taxation Amendment Law, 2015 ... 638

Matsqui First Nation / Première nation Matsqui
Annual Expenditure Law, 2015 ... 640
Annual Rates Law, 2015 ... 645

Metlakatla First Nation / Première Nation Metlakatla
Annual Expenditure Law, 2015 ... 649
Annual Rates Law, 2015 ... 654

Moricetown Indian Band / Bande indienne Moricetown
Annual Expenditure Law, 2015 ... 658
Annual Rates Law, 2015 ... 663

Nadleh Whut'en Band / Bande Nadleh Whut'en
Annual Expenditure Law, 2015 ... 667
Annual Rates Law, 2015 ... 671

Nak'azdli
Financial Administration Law, 2015 ... 675

Nanoose First Nation / Première nation Nanoose
Property Assessment Law, 2015 ... 715
Property Taxation Law, 2015 ... 748

Neskonlith Indian Band / Bande indienne Neskonlith
Annual Expenditure Law, 2015 ... 777
Annual Rates Law, 2015 ... 781

Osoyoos Indian Band / Bande indienne Osoyoos
Annual Expenditure Law, 2015 ... 785
Annual Rates Law, 2015 ... 791

Penticton Indian Band / Bande indienne Penticton
Annual Expenditure Law, 2015 ... 796
Annual Rates Law, 2015 ... 803
Financial Administration Law, 2015 ... 807
Property Assessment Law, 2015 ... 847
Property Taxation Law, 2015 ... 885

Peters
Property Assessment Law, 2015 ... 925
Property Taxation Law, 2015 ... 966

Popkum First Nation / Première nation Popkum
Annual Expenditure Law, 2015 ... 1007
Annual Rates Law, 2015 ... 1012

Scowlitz
Annual Expenditure Law, 2015 ... 1016
Annual Rates Law, 2015 ... 1021

Seabird Island Band / Bande Seabird Island
Annual Expenditure Law, 2015 ... 1025
Annual Rates Law, 2015 ... 1031

Seton Lake
Property Assessment Law, 2015 ... 1035
Property Taxation Law, 2015 ... 1067

Shackan First Nation / Première Nation Shackan
Annual Expenditure Law, 2015 ... 1098
Annual Rates Law, 2015 ... 1102

Shuswap First Nation / Première nation Shuswap
Annual Expenditure Law, 2015 ... 1106
Annual Rates Law, 2015 ... 1112
Financial Administration Law ... 1116

Shxwhá:y Village First Nation / Première nation Shxwhá:y Village
Annual Expenditure Law, 2015 ... 1156
Annual Rates Law, 2015 ... 1160
Financial Administration Law, 2015 ... 1164
Grass 15 Reserve Property Taxation Delegation Law, 2015 ... 1204
Property Assessment Law, 2015 ... 1210
Property Taxation Law, 2015 ... 1242

Shxw'ow'hamel First Nation / Première nation Shxw'ow'hamel
Annual Expenditure Law, 2015 ... 1273
Annual Rates Law, 2015 ... 1278
Property Assessment Law, 2015 ... 1282
Property Taxation Law, 2015 ... 1314

Simpcw First Nation / Première nation Simpcw
Annual Expenditure Law, 2015 ... 1345
Annual Rates Law, 2015 ... 1349

Skawahlook First Nation / Première nation Skawahlook
Annual Expenditure Law, 2015 ... 1353
Annual Rates Law, 2015 ... 1357

Skeetchestn Indian Band / Bande indienne Skeetchestn
Annual Expenditure Law, 2015 ... 1361
Annual Rates Law, 2015 ... 1368

Skowkale First Nation / Première nation Skowkale
Annual Expenditure Law, 2015 ... 1372
Annual Rates Law, 2015 ... 1377
Grass 15 Reserve Property Taxation Delegation Law, 2015 ... 1381

Skwah
Annual Expenditure Law, 2015 ... 1387
Annual Rates Law, 2015 ... 1391
Grass 15 Reserve Property Taxation Delegation Law, 2015 ... 1395

Sliammon First Nation / Première nation Sliammon
Annual Expenditure Law, 2015 ... 1401
Annual Rates Law, 2015 ... 1408
Property Transfer Tax Law, 2015 ... 1413

Songhees First Nation / Première nation Songhees
Annual Expenditure Law, 2015 ... 1449
Annual Rates Law, 2015 ... 1455
Financial Administration Law, 2014 ... 1459

Soowahlie
Annual Expenditure Law, 2015 ... 1492
Annual Rates Law, 2015 ... 1496
Grass 15 Reserve Property Taxation Delegation Law, 2015 ... 1500

Splatsin First Nation / Première Nation Splatsin
Annual Expenditure Law, 2015 ... 1506
Annual Rates Law, 2015 ... 1510

Squamish Nation / Nation Squamish
Annual Expenditure Amendment Law, 2015 ... 1514
Annual Expenditure Law, 2015 ... 1519
Annual Rates Law, 2015 ... 1524

Squiala First Nation / Première nation Squiala
Annual Expenditure Law, 2015 ... 1528
Annual Rates Law, 2015 ... 1533
Grass 15 Reserve Property Taxation Delegation Law, 2015 ... 1537

St. Mary's First Nation / Première nation St. Mary's
Annual Expenditure Law No. 115, 2015 ... 1543
Annual Rates Law No. 114, 2015 ... 1548

Sts'ailes
Annual Expenditure Law, 2015 ... 1552
Annual Rates Law, 2015 ... 1556

Stz'uminus First Nation
Annual Expenditure Law, 2015 ... 1560
Annual Rates Law, 2015 ... 1564

Sumas First Nation / Première nation Sumas
Annual Expenditure Law, 2015 ... 1568
Annual Rates Law, 2015 ... 1573
Financial Administration Law, 2015 ... 1577

T'it'q'et
Annual Expenditure Law, 2015 ... 1629
Annual Rates Law, 2015 ... 1634
Financial Administration Law, 2015 ... 1666

Tk'emlúps te Secwépemc
Annual Expenditure Law, 2015 ... 1689
Annual Rates Law, 2015 ... 1703

Tla-o-qui-aht First Nations / Première nations Tla-o-qui-aht
Annual Expenditure Law, 2015 ... 1709
Annual Rates Law, 2015 ... 1713

Tobacco Plains Indian Band / Bande indienne Tobacco Plains
Annual Expenditure Law, 2015 ... 1717
Annual Rates Law, 2015 ... 1721

Tsartlip First Nation / Première Nation Tsartlip
Annual Expenditure Law, 2015 ... 1725
Annual Rates Law, 2015 ... 1731

Tsawout First Nation / Première nation Tsawout
Annual Expenditure Law, 2015 ... 1735
Annual Rates Law, 2015 ... 1742

Ts'kw'aylaxw First Nation / Première Nation Ts'kw'aylaxw
Annual Expenditure Law, 2015 ... 1746
Annual Rates Law, 2015 ... 1751
Property Assessment Law, 2015 ... 1755
Property Taxation Law, 2015 ... 1787

Tsleil-Waututh Nation
Annual Expenditure Law, 2015 ... 1816
Annual Rates Law, 2015 ... 1821
Financial Administration Law, 2015 [Enacted by Council on January 21, 2015] ... 1825
Financial Administration Law, 2015 [Enacted by Council on May 19, 2015] ... 1860

T'Sou-ke First Nation / Première nation T'Sou-ke
Annual Expenditure Law, 2015 ... 1904
Annual Rates Law, 2015 ... 1908

Tzeachten First Nation / Première nation Tzeachten
Annual Expenditure Law, 2015 ... 1912
Annual Rates Law, 2015 ... 1917
Financial Administration Law, 2015 ... 1922
Grass 15 Reserve Property Taxation Delegation Law, 2015 ... 1927

We Wai Kai Nation / Nation We Wai Kai
Annual Expenditure Law, 2015 ... 1984
Annual Rates Law, 2015 ... 1991

Whispering Pines/Clinton Indian Band / Bande indienne Whispering Pines/Clinton
Annual Expenditure Law, 2015 ... 1995
Annual Rates Law, 2015 ... 1991

Williams Lake
Annual Expenditure Law, 2015 ... 2002
Annual Rates Law, 2015 ... 2006

Yakweakwioose First Nation / Première nation Yakweakwioose
Grass 15 Reserve Property Taxation Delegation Law, 2015 ... 2010

Manitoba
Berens River
Financial Administration Law, 2015 ... 2017

Black River First Nation / Première Nation Black River
Financial Administration Law ... 2056

Buffalo Point First Nation / Première Nation Buffalo Point
Annual Expenditure Law, 2015 ... 2095
Annual Rates Law, 2015 ... 2098

Fisher River
Financial Administration Law, 2015 ... 2101

New Brunswick / Nouveau-Brunswick
Elsipogtog First Nation / Première nation Elsipogtog
Property Assessment Law, 2015 2142
Property Taxation Law, 2015 2175

Northwest Territories / Territoires du Nord-Ouest
Behdzi Ahda" First Nation / Première Nation Behdzi Ahda"
Financial Administration Law, 2015 2206

Nova Scotia / Nouvelle-Écosse
Membertou First Nation / Première Nation Membertou
Financial Administration Law, 2015 2259

Millbrook Band / Bande Millbrook
Annual Expenditure Law, 2015 2316
Annual Rates Law, 2015 2322
Financial Administration Law, 2015 2326

Ontario
Atikameksheng Anishnawbek
Financial Administration Law, 2015 2379

Wahgoshig
Financial Administration Law, 2015 2429

Quebec / Québec
Bande des Innus de Pessamit
Loi sur l'administration financière (« LAF »), de 2015 2479

Saskatchewan
George Gordon First Nation / Première Nation George Gordon
Property Assessment Law, 2014 2540
Property Taxation Law, 2014 2572

Mistawasis
Financial Administration Law, 2015 2603

Muskeg Lake Cree Nation / Nation crie Muskeg Lake
Annual Expenditure Law, 2015 2644
Annual Rates Law, 2015 2648

Peter Ballantyne Cree Nation / Nation crie Peter Ballantyne
Financial Administration Law, 2015 2652

White Bear First Nation / Première nation White Bear
Annual Expenditure Law, 2015 2693
Annual Rates Law, 2015 2698

Whitecap Dakota First Nation / Première Nation Whitecap Dakota
Annual Expenditure Law, 2015 2702
Annual Rates Law, 2015 2708

By-laws under the *Indian Act*..... 2712

Règlements administratifs pris en vertu de la *Loi sur les Indiens* 2712

First Nation by-laws approved by the Minister of Aboriginal Affairs and Northern Development under Section 83 of the *Indian Act*

Règlements administratifs des premières nations approuvés par le ministre des Affaires autochtones et du développement du Nord canadien en vertu de l'article 83 de la *Loi sur les Indiens*

Alberta

Alexander
- Annual Property Taxation Expenditure By-law, 2014 2714
- Annual Property Taxation Expenditure By-law, 2015 2718
- Tax Rates By-law 2014 2723
- Tax Rates By-law 2015 2724

Alexis Nakota Sioux Nation / Nation Sioux des Nakota d'Alexis
- Annual Property Taxation Expenditure By-law, 2015 2726
- Tax Rates By-law 2015 2731

Bigstone Cree Nation / Nation crie Bigstone
- Annual Property Taxation Expenditure By-law, 2015 2733
- Tax Rates By-law 2015 2738

Dene Tha'
- Annual Property Taxation Expenditure By-law, 2014 2740
- Annual Property Taxation Expenditure By-law, 2015 2744
- Tax Rates By-law 2015 2749

Enoch Cree Nation #440
- Tax Rates By-law 2014 2751
- Taxation Expenditure By-law 2014 2753

Fort McKay First Nation / Première Nation Fort McKay
- Annual Property Taxation Expenditure By-law, 2015 2758
- Tax Rates By-law 2015 2762

Loon River Cree / Crie de Loon River
- Annual Property Taxation Expenditure By-law, 2015 2764
- Tax Rates By-law 2014 2769
- Tax Rates By-law 2015 2770

O'Chiese
- Annual Property Taxation Expenditure By-law, 2015 2772
- 2015 Tax Rates By-law 2777

Paul
- Wabamun Indian Reserve Property Taxation Expenditure By-law, 2014 2779
- Wabamun Indian Reserve Tax Rates Resolution 2014 2783

Stoney
Annual Property Taxation Expenditure By-law, 2015 2784
Tax Rates By-law 2014 2789
Tax Rates By-laws 2015 2791

Sturgeon Lake Cree Nation / Nation crie Sturgeon Lake
Annual Property Taxation Expenditure By-law, 2015 2793
Tax Rates By-law 2015 2798

Whitefish Lake
Annual Property Taxation Expenditure By-law, 2015 2800
Tax Rates By-law 2015 2805

British Columbia / Colombie-Britannique
Boothroyd
Annual Property Taxation Expenditure By-law, 2015 2808
Rates By-law 2015 2812

Boston Bar First Nation / Première Nation Boston Bar
Tax Rates By-law 2015 2815

Burns Lake
Property Tax Expenditure By-law 2819
2015 Rates By-law No. 2015-02 2827

Cook's Ferry
2015 Rates By-law 2830

Haisla Nation / Nation Haisla
Annual Expenditure By-law, 2014 2834
Annual Expenditure By-law, 2015 2842
Rates By-law, 2015 2853

Little Shuswap Lake
Annual Expenditure By-law, 2014 2857
Annual Expenditure By-law, 2015 2860
Rates By-law 2014 2866
Rates By-law 2015 2869

Nicomen
Annual Expenditure By-law, 2015 2873
Rates By-law 2877

Skuppah
2015 Rates By-law 2880

Siska
2015 Rates By-law 2884

Snuneymuxw First Nation / Première Nation Snuneymuxw
Taxation Rates By-law 2014-1 2887

Soda Creek
Rates By-law 2014 2889
Rates By-law 2015 2891

Spuzzum
Annual Expenditure By-law, 2014 2895
Rates By-law 2014 2899

T'it'q'et
Tax Rates By-law 2014 2901

Tl'azt'en Nation / Nation Tl'azt'en
Rates By-law 2014 2902
Rates By-law 2015 2904
2014 Taxation Expenditure By-law 2907
2015 Taxation Expenditure By-law 2912

Upper Similkameen
2014 Rates By-law 2918
2015 Rates By-law 2920

Westbank First Nation / Première Nation Westbank
Expenditure By-law Annual Budget 2015 2923
IR No.09 Daimler Road Phase XII Sidewalk, Street Lighting Project Capital Expenditure By-law No.15-TX-01 2926
IR No.09 East Boundary Road Phase XIII Sidewalk Project Capital Expenditure By-law No. 15-TX-02 2932
IR No.09 Elk Road Phase XIV Sidewalk Project Capital Expenditure By-law No. 15-TX-03 2938
IR No.09 Pedestrian Pathway from Community Core to Falcon Road Phase XV Sidewalk Project Capital Expenditure By-law No. 15-TX-04 2944
IR No.10 Quail Lane Pedestrian Pathway, Parking Lot and Landscaping Project Capital Expenditure By-law No. 14-TX-05 2950
IR No. 10 Sneena Road Sidewalk, Street Lighting and Landscaping Project Capital Expenditure By-law No. 14-TX-04 2953
Purchase of Capital Equipment for Transportation, Landscaping and Emergency Communication Uses Capital Expenditure By-law No. 15-TX-07 2956
Tax Rate Schedule Amending By-law 2015 2961

Manitoba
Opaskwayak Cree Nation / Nation crie Opaskwayak
Annual Tax Rate By-law No. 1, 2015 2965

Nova Scotia / Nouvelle-Écosse
Eskasoni
Property Tax Rates By-law, 2014 2971

Glooscap First Nation / Première Nation Glooscap
Animal Control By-law 2974

Ontario
Saugeen
Business Licensing By-law 2989

Quebec / Québec
Innu Takuaikan Uashat Mak Mani-Utenam
Les taux annuels du Règlement administratif sur la fiscalité foncière numéro 2, 2015 3019

Saskatchewan
Carry The Kettle
Annual Property Taxation Expenditure By-law 2014 3023
Annual Property Taxation Expenditure By-law, 2015 3027
2014 Tax Rates By-law 3032
2015 Tax Rates By-law 3033

George Gordon First Nation / Première Nation George Gordon
Financial Administration By-law 3035

Ocean Man
Annual Expenditure By-law, 2014-02 3058
Property Tax Rates By-law, No. 2014-01 3061

Laws under the *First Nations Fiscal Management Act* (FMA)

Lois sous le régime de la *Loi sur la gestion financière des premières nations* (LGFPN)

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

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

Alberta

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SIKSIKA NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Siksika Nation duly enacts as follows:

1. This Law may be cited as the *Siksika Nation Annual Expenditure Law, 2015*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Siksika Nation Property Assessment Law, 2015*;

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

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

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

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

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Siksika Nation Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015 and ending December 31, 2015 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016 and ending December 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May, 2015 at Siksika in the Province of Alberta.

A quorum of Council consists of Seven (7) members of Council.

Chief Vincent Yellow Old Woman

Councillor Barry Yellowfly

Councillor Kendall Panther Bone

Councillor Guy Medicine Shield

Councillor Wesley Water Chief

Councillor Hector Winnipeg Jr.

Councillor Jason Doore

Councillor Stewart Own Chief

Councillor Warren Drunken Chief

Councillor Marsha Wolf Collar

Councillor Casey Maguire

Councillor Gerald Sitting Eagle

Councillor Karen Running Rabbit

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$1,132,629.15
b. Settlement in lieu	58,030.00
2. Accumulated Surplus - Local revenues carried over from previous budget year	23,459.32
TOTAL REVENUES	**$1,214,118.47**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	4,056.47
c. Other General Government	32,000.00
2. Protection Services	
a. Policing	
b. Firefighting	365,676.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	10,000.00
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	82,000.00
c. Heritage Protection	
d. Other Recreation and Culture	
5. Other Services	
a. Health	273,643.00
b. Social Programs and Assistance	430,743.00
c. Agriculture	
d. Education	
e. Other Service	
6. Contingency Amounts	16,000.00
TOTAL EXPENDITURES	$1,214,118.47
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Siksika Nation in the Province of Alberta,

Siksika Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SIKSIKA NATION
ANNUAL RATES LAW, 2015

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Siksika Nation duly enacts as follows:

1. This Law may be cited as the *Siksika Nation Annual Rates Law, 2015*.

2. In this Law:

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

"Assessment Law" means the *Siksika Nation Property Assessment Law, 2015*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Siksika Nation Property Taxation Law, 2015*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May, 2015 at Siksika in the Province of Alberta.

A quorum of Council consists of Seven (7) members of Council.

Chief Vincent Yellow Old Woman

Councillor Barry Yellowfly

Councillor Kendall Panther Bone

Councillor Guy Medicine Shield

Councillor Wesley Waterchief

Councillor Hector Winnipeg Jr.

Councillor Jason Doore

Councillor Stewart Own Chief

Councillor Warren Drunken Chief

Councillor Marsha Wolf Collar

Councillor Casey Maguire

Councillor Gerald Sitting Eagle

Councillor Karen Running Rabbit

SCHEDULE
2015 TAX RATES

PROPERTY CLASS	RATE PER $1000 of Assessed Value
Class 1 – Residential	0
Class 2 - Non-residential and linear property	16.3
Class 3 – Farm land	0
Class 4 - Machinery and Equipment	9.6

SIKSIKA NATION

PROPERTY ASSESSMENT LAW, 2015

[Effective March 26, 2015]

TABLE OF CONTENTS

PART I CITATION ..... [s. 1]
PART II DEFINITIONS AND REFERENCES ..... [s. 2]
Definitions and References ..... [s. 2]
PART III ADMINISTRATION ..... [ss. 3–5]
Assessor ..... [s. 3]
Authorization of Financial Management Board ..... [s. 4]
Application of Law ..... [s. 5]
PART IV ASSESSED VALUE ..... [ss. 6–7]
Assessment and Valuation ..... [s. 6]
Property Classes ..... [s. 7]
PART V REQUESTS FOR INFORMATION AND INSPECTIONS ..... [ss. 8–9]
Requests for Information ..... [s. 8]
Inspections ..... [s. 9]
PART VI ASSESSMENT ROLL AND ASSESSMENT NOTICE ..... [ss. 10–17]
Assessment Roll ..... [s. 10]
Certification by Assessor ..... [s. 11]
Amendments to Assessment Roll ..... [s. 12]
Validity of Assessment Roll ..... [s. 13]
Inspection and Use of Assessment Roll ..... [s. 14]
Protection of Privacy in Assessment Roll ..... [s. 15]
Chargeholders ..... [s. 16]
Assessment Notice ..... [s. 17]
PART VII CORRECTIONS TO ASSESSMENT ROLL ..... [ss. 18–19]
Corrections to Assessment Roll ..... [s. 18]
Supplementary Assessments ..... [s. 19]
PART VIII RECONSIDERATION OF ASSESSMENT ..... [s. 20]
Reconsideration by Assessor ..... [s. 20]
PART IX ASSESSMENT REVIEW BOARD ..... [ss. 21–27]
Council to Establish Assessment Review Board ..... [s. 21]
Remuneration and Reimbursement ..... [s. 22]
Conflicts of Interest ..... [s. 23]
Appointment of Chair ..... [s. 24]
Appointment of Secretary ..... [s. 25]
Removal of Member ..... [s. 26]
Duty of Member ..... [s. 27]

PART X APPEAL TO ASSESSMENT REVIEW BOARD ..... [ss. 28–51]
Appeals ..... [s. 28]
Notice of Appeal ..... [s. 29]
Agents and Solicitors ..... [s. 30]
Scheduling of Hearing ..... [s. 31]
Parties ..... [s. 32]
Delivery of Documentation ..... [s. 33]
Timing for Hearing ..... [s. 34]
Daily Schedule ..... [s. 35]
Conduct of Hearing ..... [s. 36]
Maintaining Order at Hearings ..... [s. 37]
Summary Dismissal ..... [s. 38]
Quorum ..... [s. 39]
Decisions ..... [s. 40]
Combining Hearings ..... [s. 41]
Power to Determine Procedures ..... [s. 42]
Orders to Attend or Produce Documents ..... [s. 43]
Adjournments ..... [s. 44]
Costs ..... [s. 45]
Reference on Question of Law ..... [s. 46]
Matters before the Courts ..... [s. 47]
Withdrawal of Appeal ..... [s. 48]
Delivery of Decisions ..... [s. 49]
Delivery of Documents under this Part ..... [s. 50]
Appeals ..... [s. 51]
PART XI GENERAL PROVISIONS ..... [ss. 52–58]
Disclosure of Information ..... [s. 52]
Disclosure for Research Purposes ..... [s. 53]
Validity ..... [s. 54]
Notices ..... [s. 55]
Interpretation ..... [s. 56]
Repeal ..... [s. 57]
Force and Effect ..... [s. 58]

SCHEDULES
I Property Classes
II Request for Information by Assessor
III Notice of Assessment Inspection
IV Declaration of Purpose for the Use of Assessment Information
V Assessment Notice

VI Request for Reconsideration of Assessment
VII Notice of Appeal to Assessment Review Board
VIII Notice of Withdrawal
IX Notice of Hearing
X Order to Attend/Produce Documents
XI Certification of Assessment Roll by Assessor

WHEREAS:

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

B. Council adopted the *Siksika Nation Property Assessment and Taxation By-law* on or about June 16, 2004 as amended from time to time (the "Property Assessment and Taxation By-law");

C. Pursuant to section 145 of the *First Nations Fiscal Management Act*, the Property Assessment and Taxation By-law is deemed to be a law made under section 5 of the Act, to the extent that the same is not inconsistent with section 5 of the Act, and as of the date hereof remains in force;

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

E. Council deems it to be in the First Nation's best interest to repeal and replace the Property Assessment and Taxation By-law with the law outlined herein and the Taxation Law (as defined below) pursuant to section 5 of the *First Nations Fiscal Management Act*;

NOW THEREFORE Council of the First Nation at a duly convened meeting of a quorum of Council, without prejudice to, but rather in express affirmation of its right of self-government, hereby enacts the following Law:

PART I
CITATION

1. This Law may be cited as the *Siksika Nation Property Assessment Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

"assessable property" means property in respect of which an assessment has been or may be prepared under this Law;

"assessed value" means the value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a value of property determined in accordance with this Law;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law and includes a supplementary assessment roll, an amended assessment roll, and an assessment roll referenced under subsection 10(3);

"assessment year" means the year prior to the taxation year;

"assessor" means a person appointed by Council under subsection 3(1);

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

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

"complainant" means a person who commences an appeal of an assessment under this Law;

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

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

"FMB" means the First Nations Financial Management Board established under the Act;

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

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

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

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

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

"improvement" means

(a) a structure,

(b) anything attached or secured to a structure that would be transferred without special mention by transfer or sale of the structure,

(c) a manufactured home, mobile home, modular home or travel trailer, and

(d) machinery and equipment;

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

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

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

"property class" means those categories of property established in subsection 7(1) for the purposes of assessment and taxation;

"Province" means the province of Alberta;

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

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

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary Assessment Notice" means a notice containing the information required under subsection 19(9);

"supplementary assessment roll" means an assessment roll under subsections 19(5) and 19(6);

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Siksika Nation Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, a reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(2)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV

ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) An assessment must be an estimate of the value of an interest in land on July 1 of the assessment year.

(3) For the purposes of assessing interests in land, the assessor must, in a fair and equitable manner,

(a) follow the procedures set out in the Provincial assessment legislation, or

(b) where there are no such procedures, the assessor must take into consideration assessments of property on the reserve that are similar to the property being assessed.

(4) Each assessment of non-linear property must reflect the

(a) characteristics and physical condition of the interest in land on December 31 of the assessment year; and

(b) valuation standard that would apply under the Provincial regulations for that interest in land if it were located off the reserve.

(5) Each assessment of a railway must be based on a report provided by December 31 to the First Nation by the holder or the person that operates the railway, showing the

(a) amount of land on the reserve occupied by the railway for roadway; and

(b) amount of land on the reserve occupied by the railway for purposes other than roadway.

(6) If the person who received the request does not provide the report required by subsection (5), the assessor must prepare the assessment using whatever information is available about the railway.

(7) Unless subsection (6) applies, an assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

(8) No assessment is to be prepared for

(a) linear property that is under construction but not completed on or before October 31 of the assessment year, unless it is capable of being used for the transmission of gas, oil or electricity;

(b) new improvements that are intended to be used for or in connection with a manufacturing or processing operation and are not completed or in operation on or before December 31 of the assessment year; or

(c) new improvements that are intended to be used for the storage of materials manufactured or processed by the improvements referred to in paragraph (b), if the improvements are not completed or in operation on or before December 31 of the assessment year.

(9) Each assessment of linear property must reflect

(a) the valuation standard that would apply under the Provincial regulations for that interest in land if it were located off the reserve; and

(b) the specifications and characteristics of the linear property on October 31 of the assessment year in respect of the linear property, as contained in

(i) the records of the Alberta Utilities Commission, the Energy Resources Conservation Board or the Alberta Energy Regulator or any of their respective predecessors; or

(ii) the report requested by the assessor under subsection (10).

(10) If the assessor considers it necessary, the assessor may request the holder or the operator of linear property to provide a report relating to that property setting out the information requested by the assessor.

(11) On receiving a request under subsection (10), the person who received the request must provide the report not later than December 31 of the assessment year.

(12) If the person who received the request does not provide the report in accordance with subsection (11), the assessor must prepare the assessment using whatever information is available about the linear property.

(13) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(14) The assessor must provide, to any holder of assessable property who requests it, sufficient information to show how the assessor prepared the assessment of that person's interest in land.

(15) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, standards, rates, rules and formulas established under Provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules, practices and guidelines used by assessors in the Province for conducting assessments off the reserve.

Property Classes

7.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) When preparing an assessment of property, the assessor must assign one or more of the property classes to the property.

(4) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide the requested information to the assessor within fourteen (14) days from the date of delivery, or a longer period as specified in the notice.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before April 15 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

12.(1) Where the assessor amends the assessment roll to correct errors and omissions, reflect reconsideration decisions and implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment roll; and

(b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 11.

(3) The assessor must not amend the assessment roll contrary to an order or direction of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to give any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation's administration office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under section 14 or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before May 31 of each year, mail an Assessment Notice, to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) If there is an error, omission or misdescription in any of the information shown on an Assessment Notice, the assessor may prepare and send an amended Assessment Notice to all persons named on the assessment roll in respect of that interest in land.

(7) Subject to subsection 14(2) and subsection (8), the assessor must provide to any person who requests it the information contained in the current Assessment Notice.

(8) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (7).

(9) The Assessment Notice and the Tax Notice required under the Taxation Law relating to the same property may be mailed together or combined into one notice.

PART VII

CORRECTIONS TO ASSESSMENT ROLL

Corrections to Assessment Roll

18.(1) Where the assessor determines that:

(a) that there is an error, omission or misdescription in any of the information shown on the assessment roll,

(b) no assessment has been prepared for an assessable property, or

(c) property that was exempt from taxation under the Taxation Law has become taxable or taxable property has become exempt from taxation,

the assessor must make the necessary correction or amendment to the assessment roll and mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

(2) The assessor must not make an amendment to the assessment roll after December 31 of the current taxation year.

Supplementary Assessments

19.(1) The assessor must prepare supplementary assessments for machinery and equipment used in manufacturing and processing if those improvements are completed or begin to operate during the taxation year.

(2) The assessor must prepare supplementary assessments for other improvements if

(a) they are completed in the taxation year;

(b) they are occupied during all or any part of the taxation year; or

(c) they are moved onto the reserve during the taxation year.

(3) A supplementary assessment must reflect the

(a) value of an improvement that has not been previously assessed; or

(b) increase in the value of an improvement since it was last assessed.

(4) Supplementary assessments must be prepared in the same manner as assessments prepared under this Law, but must be prorated to reflect only the number of months during which the improvement is complete, occupied, in operation or located on the reserve, including the whole of the first month in which the improvement was completed, occupied, began to operate or was moved onto the reserve.

(5) The assessor must prepare a supplementary assessment roll on or before December 31 in the taxation year in which supplementary assessments are prepared.

(6) A supplementary assessment roll must include the same information required to be shown on the assessment roll, and the date that the improvement

(a) was completed, occupied, or moved onto the reserve, or

(b) began to operate.

(7) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessments and assessment rolls, so far as they are applicable, apply to supplementary assessments and supplementary assessment rolls.

(8) The assessor must, no later than December 31 in the taxation year in which a supplementary assessment roll is prepared,

(a) deliver a certified copy of the supplementary assessment roll to Council;

(b) prepare a supplementary Assessment Notice for every assessed improvement shown on the supplementary assessment roll; and

(c) mail a supplementary Assessment Notice to every person named on the supplementary assessment roll in respect of each assessed improvement affected.

(9) A supplementary Assessment Notice must contain the information

(a) set out in Schedule V; and

(b) required under subsection (6).

(10) For clarity, this section does not apply to linear property and the assessor must not prepare supplementary assessments for linear property.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) for his or her services at a rate of seven hundred and fifty dollars ($750.00) per day, and

(b) a member (or replacement member appointed to act), other than the chair, at a rate of five hundred dollars ($500.00) per day,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board (and a replacement member) for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

28. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal;

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is:

c/o Siksika Nation Property Tax Assessor
P.O. Box 1314
Siksika, AB
T0J 3W0

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

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

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an assessment amended under section 18, the appeal must be confined to the amendment.

(5) Where an appeal is commenced with respect to a supplementary assessment under section 19, the appeal must be confined to the supplementary assessment.

(6) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

Parties

32. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to the assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

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

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

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

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

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

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

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

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

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

Interpretation

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

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

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

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

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

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

Repeal

57. The *Siksika Nation Property Assessment and Taxation By-law* is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of February , 2015 , at Siksika, in the Province of Alberta.

A quorum of Council consists of seven (7) members of Council.

signed Vincent Yellow Old Woman
Vincent Yellow Old Woman (Chief)

Jason Doore (Councillor)

signed Wesley Water Chief
Wesley Water Chief (Councillor)

signed Hector Winnipeg
Hector Winnipeg (Councillor)

Kendall Panther Bone (Councillor)

signed Barry Yellow Fly
Barry Yellow Fly (Councillor)

signed Stewart Own Chief
Stewart Own Chief (Councillor)

signed Warren Drunken Chief
Warren Drunken Chief (Councillor)

signed Marsha Wolf Collar
Marsha Wolf Collar (Councillor)

signed Casey Maguire
Casey Maguire (Councillor)

signed Guy Medicine Shield
Guy Medicine Shield (Councillor)

signed Gerald Sitting Eagle
Gerald Sitting Eagle (Councillor)

signed Karen Running Rabbit
Karen Running Rabbit (Councillor)

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Non-Residential (including linear)

Class 3 - Farmland

Class 4 - Machinery and Equipment

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE SIKSIKA NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Siksika Nation Property Assessment Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days after the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Siksika Nation

Dated: _____ , 20__.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Siksika Nation Property Assessment Law, 2015*, the assessor for the Siksika Nation proposes to conduct an inspection of the above-referenced assessable property on _____ , 20__ at _____ a.m./p.m.

If the above date and time is not acceptable, please contact the assessor on or before _____[date], at _____[contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____

Assessor for the Siksika Nation

Dated: _____ , 20__.

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Siksika Nation Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____
[please print name]

Dated: _____ , 20__.

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Siksika Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Siksika Nation Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Siksika Nation Property Assessment Law, 2015*.

_____

Tax Administrator for the Siksika Nation

Dated: _____ , 20__.

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Siksika Nation

[address]

PURSUANT to the provisions of the *Siksika Nation Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

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

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20__.

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Siksika Nation

[address]

PURSUANT to the provisions of the *Siksika Nation Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30.00) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20__.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Siksika Nation

[address]

PURSUANT to the provisions of the *Siksika Nation Property Assessment Law, 2015* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20__.

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment of the above-noted interest in land at:

Date: _____ , 20__

Time: _____ (a.m./p.m.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20__.

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS:_____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Siksika Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20__

Time:_____ (a.m./p.m.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____, 20__.

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Siksika Nation, hereby certify that this is the Siksika Nation [supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Siksika Nation Property Assessment Law, 2015*.

_____

(Signature of Assessor)

Dated _____ , 20__ at _____ , _____ .
(City) (Province)

SIKSIKA NATION

PROPERTY TAXATION LAW, 2015

[Effective March 26, 2015]

TABLE OF CONTENTS

PART I CITATION ..... [s. 1]
Citation ..... [s. 1]
PART II DEFINITIONS AND REFERENCES ..... [s. 2]
Definitions and References ..... [s. 2]
PART III ADMINISTRATION ..... [ss. 3–4]
Tax Administrator ..... [s. 3]
PART IV LIABILITY FOR TAXATION ..... [ss. 5–7]
Application of Law ..... [s. 5]
Tax Liability ..... [s. 6]
Tax Refunds ..... [s. 7]
PART V EXEMPTIONS FROM TAXATION ..... [s. 8]
Exemptions ..... [s. 8]
PART VI LEVY OF TAX ..... [ss. 9–10]
Tax Levy ..... [s. 9]
Tax Payments ..... [s. 10]
PART VII TAX ROLL AND TAX NOTICE ..... [ss. 11–16]
Tax Roll ..... [s. 11]
Annual Tax Notices ..... [s. 12]
Amendments to Tax Roll and Tax Notices ..... [s. 13]
Supplementary Taxes ..... [s. 14]
Subdivision ..... [s. 15]
Requests for Information ..... [s. 16]
PART VIII PERIODIC PAYMENTS ..... [s. 17]
Taxes as Percentage of Rental Payment ..... [s. 17]
PART IX PAYMENT RECEIPTS AND TAX CERTIFICATES ..... [ss. 18–19]
Receipts for Payments ..... [s. 18]
Tax Certificate ..... [s. 19]
PART X INTEREST ..... [ss. 20–21]
Interest ..... [s. 20]
Application of Payments ..... [s. 21]
PART XI REVENUES AND EXPENDITURES ..... [ss. 22–23]
Revenues and Expenditures ..... [s. 22]
Reserve Funds ..... [s. 23]

PART XII COLLECTION AND ENFORCEMENT ..... [ss. 24–27]
Recovery of Unpaid Taxes ..... [s. 24]
Tax Arrears Certificate ..... [s. 25]
Creation of Lien ..... [s. 26]
Delivery of Documents in Enforcement Proceedings ..... [s. 27]
PART XIII SEIZURE AND SALE OF PERSONAL PROPERTY ..... [ss. 28–33]
Seizure and Sale of Personal Property ..... [s. 28]
Notice of Seizure and Sale ..... [s. 29]
Notice of Sale of Seized Personal Property ..... [s. 30]
Conduct of Sale ..... [s. 31]
Registered Security Interests ..... [s. 32]
Proceeds of Sale ..... [s. 33]
PART XIV SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY ..... [ss. 34–42]
Seizure and Assignment of Taxable Property ..... [s. 34]
Upset Price ..... [s. 35]
Notice of Sale of a Right to Assignment of Taxable Property ..... [s. 36]
Notice to Minister ..... [s. 37]
Subsisting Rights ..... [s. 38]
Redemption Period ..... [s. 39]
Assignment of Taxable Property ..... [s. 40]
Proceeds of Sale ..... [s. 41]
Resale by First Nation ..... [s. 42]
PART XV DISCONTINUANCE OF SERVICES ..... [s. 43]
Discontinuance of Services ..... [s. 43]
PART XVI GENERAL PROVISIONS ..... [ss. 44–51]
Disclosure of Information ..... [s. 44]
Disclosure for Research Purposes ..... [s. 45]
Validity ..... [s. 46]
Limitation on Proceedings ..... [s. 47]
Notices ..... [s. 48]
Interpretation ..... [s. 49]
Repeal ..... [s. 50]
SCHEDULES
I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV Tax Certificate
V Tax Arrears Certificate
VI Notice of Seizure and Sale of Personal Property

VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

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

B. Council adopted the *Siksika Nation Property Assessment and Taxation By-law* on or about June 16, 2004 as amended from time to time (the "Property Assessment and Taxation By-law");

C. Pursuant to section 145 of the *First Nations Fiscal Management Act*, the Property Assessment and Taxation By-law is deemed to be a law made under section 5 of the Act, to the extent that the same is not inconsistent with section 5 of the Act, and as of the date hereof remains in force;

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

E. Council deems it to be in the First Nation's best interest to repeal and replace the Property Assessment and Taxation By-law with the law outlined herein and the Assessment Law (as defined below) pursuant to section 5 of the *First Nations Fiscal Management Act*;

NOW THEREFORE Council of the First Nation at a duly convened meeting of a quorum of the Council, without prejudice to, but rather in express affirmation of its right of self-government, hereby enacts the following Law:

PART I
CITATION

Citation

1. This Law may be cited as the *Siksika Nation Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

"Assessment Law" means the *Siksika Nation Property Assessment Law, 2015*;

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

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

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

"chief financial officer" means the person appointed chief financial officer under the *Siksika Nation Financial Administration Law*, as amended from time to time;

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

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

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

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

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

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

"FMB" means the First Nations Financial Management Board established under the Act;

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

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

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

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

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

"improvement" means

(a) a structure,

(b) any thing attached or secured to a structure that would be transferred without special mention by transfer or sale of the structure,

(c) a manufactured home, mobile home, modular home or travel trailer, and

(d) machinery and equipment;

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

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

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

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of Alberta;

"registry" means any land registry in which interests in land are registered;

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

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

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

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

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

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

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all interest and costs added to taxes under such a law;

"taxpayer" means a person liable for taxes in respect of taxable property; and

"treasury board" means the treasury board of the First Nation.

(2) In this Law, a reference to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)), subparagraph (e.g. subparagraph 8(1)(h)(i)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph, subparagraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

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

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

(3) The tax administrator may, with the approval of the chairperson of treasury board and the chief financial officer, or with the approval of treasury board, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation but any such assignment does not relieve the tax administrator of the responsibility to ensure that these duties are carried out properly.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

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

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

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

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

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

Tax Refunds

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

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

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

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

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

(c) interest will not be compounded; and

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

PART V
EXEMPTIONS FROM TAXATION

Exemptions

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

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

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

(c) property, other than a student dormitory, used in connection with school purposes, not operated for profit;

(d) property held by a religious body and used chiefly for divine service, public worship or religious education, and any property held by the religious body and used only as a parking area in connection with these purposes;

(e) property, other than a student dormitory, used in connection with a hospital, not operated for profit;

(f) property, other than a student dormitory, used as a university, technical institute or public college, not operated for profit;

(g) property used to provide housing accommodation for senior citizens, not operated for profit;

(h) property consisting of the following:

(i) land, to a maximum of 10 hectares, that is used as a cemetery; and

(ii) any improvement on land described in subparagraph (i) that is used for burial purposes; and

(i) land and improvements, including linear property, forming part of a natural gas distribution system that serves residents of the reserve.

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

(3) The exemptions in paragraphs (1)(c) to (i) apply only to that portion of a property that is used for the purposes for which the exemption is given.

(4) Where a property contains one or more parts that are exempt from taxation, the taxes are recoverable against the entire property.

PART VI

LEVY OF TAX

Tax Levy

9.(1) On or before April 30 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

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

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

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

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

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

(7) If the First Nation is a borrowing member and is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

Tax Payments

10.(1) Taxes are due and payable on or before June 30 of the taxation year in which they are levied.

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

(3) Payment of taxes made by cheque or money order must be made payable to the First Nation.

PART VII
TAX ROLL AND TAX NOTICE

Tax Roll

11.(1) On or before May 15 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

(4) An error, omission or misdescription on the tax roll does not invalidate any other information on the tax roll or the tax roll itself.

Annual Tax Notices

12.(1) On or before May 31 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part VIII.

(7) The Tax Notice and the Assessment Notice required under the Assessment Law relating to the same property may be mailed together or may be combined into one notice.

(8) If it is discovered that there is an error, omission or misdescription in any of the information shown on a Tax Notice, the tax administrator may prepare and send an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection (1).

Amendments to Tax Roll and Tax Notices

13.(1) Where the assessment roll has been amended in accordance with the Assessment Law the tax administrator must amend the tax roll and mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

(2) If it is discovered that there is an error, omission or misdescription in any of the information shown on the tax roll

(a) the tax administrator may correct the tax roll for the current taxation year only; and

(b) on correcting the tax roll, the tax administrator must mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

(3) If it is discovered that no tax has been imposed on a taxable property, the First Nation may impose the tax for the current year only and the tax administrator must prepare and send a Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

(4) If property that was exempt from taxation becomes taxable or taxable property becomes exempt from taxation, the tax administrator must correct the tax roll and mail an amended Tax Notice to every person to whom a Tax Notice must be sent under subsection 12(1).

(5) Where the taxable status of a property changes, the tax imposed in respect of it must be prorated so that the tax is payable only for the part of the year in which the property, or part of it, is not exempt.

(6) The tax administrator must record on the tax roll the date of every entry made under this section.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and interest must not be added in that period.

Supplementary Taxes

14.(1) Where a supplementary assessment roll is prepared under the Assessment Law, the tax administrator must prepare a supplementary tax roll, which may be a continuation of the supplementary assessment roll or may be separate from that roll.

(2) A supplementary tax roll must show

(a) the same information that is required to be shown on the tax roll; and

(b) the date for determining the tax that may be imposed on the improvements.

(3) The tax administrator must, no later than December 31 in the taxation year in which a supplementary tax roll is prepared,

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person to whom a Tax Notice must be sent under subsection 12(1).

(4) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

Subdivision

15.(1) If a property is subdivided, by lease or other legal instrument, before a Tax Notice is mailed in respect of that property, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

16.(1) The tax administrator may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide the requested information to the tax administrator within fourteen (14) days or a longer period as specified in the notice.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART VIII

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

17.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

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

(2) The fee for a Tax Certificate is twenty-five dollars ($25.00) for each tax roll folio searched.

PART X

INTEREST

Interest

20. If all or any portion of taxes remains unpaid after June 30 of the year in which they are levied, the unpaid portion accrues interest at one percent (1%) per month or portion of month, compounded monthly, and the interest added is, for all purposes, deemed to be part of the taxes.

Application of Payments

21. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to interest added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

22.(1) All revenues raised under this Law must be placed in a special account or accounts, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity, interest and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

23.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(i) assumed third-party management of the First Nation's local revenue account, and

(ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

24.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

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

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

25.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

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

(2) The tax administrator must maintain a list of all liens created under this Law.

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

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

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

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

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

Delivery of Documents in Enforcement Proceedings

27.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

28.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

29.(1) Before proceeding under subsection 28(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

30.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

31.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 30(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

32. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

33.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

34.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

35.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 39(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

36.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

37. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

38. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 39(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

39.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 36(3).

Assignment of Taxable Property

40.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 39(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 39(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

41.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

42.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 36(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

43.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

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

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

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

(c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

45. Notwithstanding section 44, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

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

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

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

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

Notices

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

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

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

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law

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

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

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

Interpretation

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

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

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

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

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

(5) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

50. The *Siksika Nation Property Taxation By-law* is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of February, 2015, at Siksika, in the Province of Alberta.

A quorum of Council consists of seven (7) members of Council.

signed Vincent Yellow Old Woman
Vincent Yellow Old Woman (Chief)

signed Wesley Water Chief
Wesley Water Chief (Councillor)

Kendall Panther Bone (Councillor)

signed Stewart Own Chief
Stewart Own Chief (Councillor)

signed Marsha Wolf Collar
Marsha Wolf Collar (Councillor)

signed Guy Medicine Shield
Guy Medicine Shield (Councillor)

signed Karen Running Rabbit
Karen Running Rabbit (Councillor)

Jason Doore (Councillor)

signed Hector Winnipeg
Hector Winnipeg (Councillor)

signed Barry Yellow Fly
Barry Yellow Fly (Councillor)

signed Warren Drunken Chief
Warren Drunken Chief (Councillor)

signed Casey Maguire
Casey Maguire (Councillor)

signed Gerald Sitting Eagle
Gerald Sitting Eagle (Councillor)

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE SIKSIKA NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 16 of the *Siksika Nation Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Siksika Nation

Dated: _____ , 20__ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Siksika Nation Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes and interest are past due and must be paid immediately.

Payments must be made at the administrative offices of the Siksika Nation, during normal business hours. Payment must be by cheque, money order, electronic bank transfer or cash.

Taxes that are not paid by _____ shall incur interest in accordance with the *Siksika Nation Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Interest:	$_____
Total Payable	$_____

_____

Tax Administrator for the Siksika Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$200
2.	For service of notice on each person or place by the First Nation	$300
3.	For service of notice on each person or place by a process server, bailiff or delivery service	*Actual costs incurred*
4.	For advertising in newspaper	*Actual costs incurred*
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$50 per person per hour
6.	For the seizure, storage and sale of personal property by the First Nation	*Actual costs incurred*

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and

pursuant to the *Siksika Nation Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

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

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

_____

_____

_____

Tax Administrator for the Siksika Nation

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Siksika Nation Property Taxation Law, 2015*, I hereby certify as follows:

That taxes and interest are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further interest will be assessed on this amount.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of one percent (1%) per month, compounded monthly.

Payments must be made at the administrative offices of the Siksika Nation, during normal business hours. Payment must be by cheque, money order, electronic bank transfer or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Siksika Nation

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 28 of the *Siksika Nation Property Taxation Law, 2015*, seizing the personal property described as follows:

[general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Siksika Nation

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, interest and costs owed to the Siksika Nation will take place on _____ , 20___ at _____ o'clock at _____[location].

The following personal property, seized pursuant to section 28 of the *Siksika Nation Property Taxation Law, 2015*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Alberta and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Siksika Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that taxes and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 34 of the *Siksika Nation Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Siksika Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

(a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

(b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes and interest payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Siksika Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Siksika Nation Property Taxation Law, 2015*.

_____

Tax Administrator for the Siksika Nation

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20__ .

AND TAKE NOTICE that unpaid taxes, including interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes and interest owed to the Siksika Nation.

The public tender [auction] will take place on:

_____ , 20__ at _____ o'clock at

_____.[location]

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Siksika Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person

or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Siksika Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Siksika Nation Property Taxation Law, 2015*.

_____

Tax Administrator for the Siksika Nation

Dated: _____ , 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Siksika Nation Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Siksika Nation

Dated: _____ , 20___ .

British Columbia / Colombie-Britannique

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Expenditure Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ADAMS LAKE INDIAN BAND

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Adams Lake Indian Band Property Assessment Bylaw PR-95-01*;

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

"First Nation" means the Adams Lake Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

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

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Adams Lake Indian Band Property Taxation Law, 1995.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2015, at Adams Lake Indian Band Administration Office, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Robin Billy

Councilor Norma Manuel

Councilor Deborah Hall

Councilor Doris ~~Johnny~~

Councilor ~~B~~randy Jules

Councilor Greg Witzky

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	901,509.24
TOTAL REVENUES	**901,509.24**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	126,473.90
b. General Administrative	59,000.00
c. Other General Government	14,500.00
2. Protection Services	
a. Security	125,991.00
b. Firefighting	90,585.24
c. Other Services	6,662.10
3. Transportation	
a. Roads and Streets	60,000.00
b. Snow and Ice Removal	40,000.00
c. Transportation	22,882.00
d. Other	7,087.50
4. Recreation and Cultural Services	
a. Recreation	26,600.00
5. Community Development	
a. Planning and Zoning	15,000.00
b. Community Planning	10,000.00
c. Economic Development Program	20,000.00
d. Tourism	10,000.00
e. Trade and Industry	10,000.00
f. Green Touch Landscaping	7,000.00
6. Environment Health Services	
a. Water Purification and Supply	28,140.40
b. Recycling	20,959.20
c. Garbage	24,476.90
7. Other Services	
a. Health	11,000.00
b. Social Programs and Assistance	35,000.00
8. Home owner grant or equivalents:	40,000.00
9. Contingency Amounts	90,151.00

TOTAL EXPENDITURES	**901,509.24**
BALANCE	**0.00**

Note: The First Nation has the following service agreements with third-party service provider, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. BC Hydro, street lighting	4,410.00
b. Thompson Nicola Regional District, refuse	41,720.00
c. Little Shuswap, Garbage	30,913.00
d. Chase Sewer	16,806.00
e. DSA water	40,702.00
f. Thompson Nicola Regional District, 911	242.00
g. Columbia Shuswap Regional District, 911	504.00
h. DSA Fire/Transportation	24,295.00
i. Columbia Shuswap Regional District	26,350.00
j. Transit I.R. #6	22,000.00
k. CP Railroad Whistle	500.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Rates Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ADAMS LAKE INDIAN BAND

ANNUAL RATES LAW, 2015

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Rates Law, 2015*.

2. In this Law:

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

"Assessment Law" means the *Adams Lake Indian Band Property Assessment Law Bylaw PR-95-01*;

"First Nation" means the Adams Lake Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Adams Lake Indian Band Property Taxation Bylaw PR-95-02*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than four hundred dollars ($400.00), the taxable property shall be taxed at four hundred dollars ($400.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2015 at Adams Lake Indian Band Administration Office, Sahhaltkum I.R. #4, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Robin Billy

Councilor Norma Manuel

Councilor Deborah Hall

Councilor Doris Johnny

Councilor Brandy Jules

Councilor Greg Witzky

SCHEDULE

TAX RATES

TAX GROUP ONE – Indian Reserve No.1, 2, 3, 4 and 5

PROPERTY CLASS	RATE PER $1000.00 of assessed Value in:
Class 1 – Residential	8.8251
Class 2 – Utilities	61.4788
Class 4 - Major Industry	18.9681
Class 5 - Light Industry	7.1185
Class 6 - Business and Other	22.2889
Class 7 - Forest Land	3.5532
Class 8 - Recreational Property/Non-Profit Organization	14.8635
Class 9 – Farm	25.4038

TAX GROUP TWO – Indian Reserve No. 6 and 7

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
Class 1 - Residential	7.9704
Class 2 - Utilities	44.3297
Class 4 - Major Industry	82.7432
Class 5 - Light Industry	27.7430
Class 6 - Business and Other	21.2075
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	7.2149
Class 9 - Farm	20.3821
Class 10 – Regulated CPR R/W	29.1946

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Aitchelitz First Nation in the Province of British Columbia,

Aitchelitz First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

AITCHELITZ FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Aitchelitz First Nation Annual Expenditure Law, 2015.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Aitchelitz First Nation Property Assessment Law, 2012*;

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

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

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

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

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Aitchelitz First Nation Property Taxation Law, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual

expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Angie Bailey

Chief Angie Bailey

Councillor Leona Sam

Councillor John George

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	$ 34,222
TOTAL REVENUES	**$ 34,222**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$ 9,000
b. Other General Government	$ 8,000
c. B.C.AA Levy	$ 1,777
2. Protection Services	
a. Local Service Agreement	$ 540
3. Transportation	
a. Local Service Agreement	$ 3,090
4. Recreation and Cultural Services	
a. Local Service Agreement	$ 5,235
5. Community Development	
a. Local Service Agreement – Planning/Development	$ 2,770
6. Environment Health Services	
a.. Local Service Agreement – general E.H.	$ 2,280
b. Local Service Agreement – Water/Sewer	$ 1,108
7. Contingency Amounts	$ 422
TOTAL EXPENDITURES	**$ 34,222**
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

A) City of Chilliwack for General, Protective, Recreation, Culture, Transportation, Dyking and Drainage services; $15,023.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Aitchelitz First Nation in the Province of British Columbia,

Aitchelitz First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

AITCHELITZ FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Aitchelitz First Nation Annual Rates Law, 2015.*

2. In this Law:

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

"Assessment Law" means the *Aitchelitz First Nation Property Assessment Law, 2012*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Aitchelitz First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Angie Bailey

Councillor Leona Sam

Councillor John George

SCHEDULE

2015 TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 2 - Utilities	55.41768	58.02602
Class 5 - Light Industry	16.37742	16.97740
Class 6 - Business and Other	16.73903	17.38411

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Aitchelitz First Nation in the Province of British Columbia,

Aitchelitz First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

AITCHELITZ FIRST NATION
GRASS 15 RESERVE PROPERTY TAXATION DELEGATION LAW, 2015

TABLE OF CONTENTS

PART I: Citation 1
PART II: Definitions and References 1
PART III: Delegation of Powers 2
PART IV: General Provisions 3

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws delegating to any person or body any of the Council's powers to make laws under any of paragraphs 5(1)(a) to (e) of that Act;

B. The Aitchelitz First Nation holds an interest in the Grass 15 reserve jointly with other First Nations;

C. Each First Nation with an interest in the joint reserve intends to delegate certain of its law-making powers under the Act to a delegate, in order for the delegate to establish and administer a property taxation system on the joint reserve;

D. Each First Nation with an interest in the joint reserve intends to make a delegation law in respect of the joint reserve in the same form as this delegation law;

E. The First Nations with interests in the joint reserve and the Ch-ihl-kway-uhk Tribe Society have entered into an agreement dated May 19, 2015 that provides for the creation and administration of the taxation system on the joint reserve; and

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

PART I
CITATION

Citation

1. This Law may be cited as the *Aitchelitz First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

"assessment law" means a law referenced in paragraph 3(1)(a);

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

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

"Delegate" means Ch-ihl-kway-uhk Tribe Society, 8A-7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"expenditure law" means a law referenced in paragraph 3(1)(d);

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

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

"joint reserve" means the Grass 15 reserve set apart for the joint use and benefit of the First Nation and Kwaw kwaw Apilt, Shxwhá:y Village, Skowkale, Skwah, Soowahlie, Squiala, Tzeachten and Yakweakwioose;

"rates law" means a law referenced in paragraph 3(1)(c); and

"taxation law" means a law referenced in paragraph 3(1)(b).

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

PART III

DELEGATION OF POWERS

Delegation of Certain Law-Making Powers

3.(1) The Council hereby delegates to the Delegate, pursuant to paragraph 5(1)(f) of the Act, Council's powers to make the following laws in respect of the joint reserve:

(a) laws under subparagraph 5(1)(a)(i) of the Act, respecting the assessment of the value of interests in land, the requisition of any information necessary to conduct the assessment, and

the inspection for assessment purposes of any interests in land that are subject to taxation for local purposes;

(b) laws under paragraph 5(1)(a) of the Act, respecting the taxation of interests in land for local purposes based on a property value tax;

(c) laws under subparagraph 5(1)(a)(ii) of the Act, respecting a mechanism to establish tax rates and apply them to the assessed value of lands, interests and rights;

(d) laws under paragraph 5(1)(b) of the Act, respecting the expenditure of local revenues; and

(e) laws under paragraph 5(1)(e) of the Act, respecting the enforcement of laws made by the Delegate under paragraphs (a), (b), (c) and (d).

(2) For clarity, the powers delegated under subsection (1) do not include the power to make laws under subparagraphs 5(1)(a)(iii), (iv) or (v) of the Act.

(3) For clarity, the powers delegated under subsection (1) apply only to the joint reserve, and the First Nation retains all powers in respect of all of its reserve lands other than the joint reserve.

Delegate Subject to Same Limits, Requirements and Duties

4.(1) The powers delegated to the Delegate under section 3 are subject to all limits and procedural requirements, including conditions and approvals that apply to the powers, and all duties related to the exercise of those powers.

(2) Without limiting subsection (1), the Delegate must exercise the powers delegated to it in accordance with

(a) the Act;

(b) the Commission standards and procedures established under section 35 of the Act;

(c) the requirements and restrictions set out in this Law and in other applicable enactments; and

(d) the Joint Grass Reserve Property Tax Delegation Agreement dated May 19, 2015.

Specific Requirements and Duties

5.(1) Without limiting section 4, the Delegate must, in respect of every law it proposes to make,

(a) give all notices,

(b) consider representations received,

(c) submit all required information and documentation to the Commission,

(d) seek and obtain all necessary approvals, and

(e) in every respect fulfill the obligations of Council in making a law under the Act,

as required under the Act and under Commission standards and procedures.

(2) Without limiting section 4, the Delegate must comply with all statutory requirements related to the exercise of the delegated authority under this Law, including, without limitation, the requirement to

(a) establish a local revenue account;

(b) place local revenues only in the local revenue account;

(c) obtain an audit of the local revenue account at least once each year, and provide access to the audit as required by the Act;

(d) make an annual rates law and an annual expenditure law as required by the Act;

(e) ensure that expenditures of local revenues are made only in accordance with an expenditure law; and

(f) comply with orders of the Commission made under section 33 of the Act.

No Further Delegation

6. The Delegate must not delegate the powers given to the Delegate in this Law.

Delegate Must Exercise Powers

7. The powers delegated in this Law must be exercised only by the Delegate and must not be exercised by the First Nation.

PART IV
GENERAL PROVISIONS

Interpretation

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

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

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

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

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

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

Duration

9. The delegation of powers to the Delegate in this Law remains in effect for so long as this Law is in force and effect.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of August, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 2 members of Council.

Angie Bailey

Chief Angie Bailey

Councillor

Councillor

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Akisq'nuk First Nation in the Province of British Columbia,

Akisqnuk First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

AKISQNUK FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Akisqnuk First Nation Annual Expenditure Law, 2015*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Akisqnuk First Nation Property Assessment Law, 2008*;

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

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

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

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

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Akisqnuk First Nation Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) all of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 7 and 9.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2015, at Windermere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Lorne Shovar

Councillor Lucille Shovar

Councillor Donald Sam

Councillor Rosemary Phillips

Councillor Allan Nicholas

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	$348,734.66
Total:	**$348,734.66**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$51,500.00
b. General Administrative	$79,649.00
2. Protection Services	
a. Comprehensive Service Agreement (RDEK)	$70,445.00
b. Firefighting	500.00
3. Transportation	
a. Roads and Streets	15,000.00
b. Snow and Ice Removal	16,500.00
4. Recreation and Cultural Services	
a. Recreation	10,000.00
b. Culture	10,000.00
c. Heritage Protection	10,000.00
5. Community Development	
a. Planning and Zoning	5,500.00
b. Community Planning	18,000.00
c. Economic Development Program	10,000.00
d. Land Rehabilitation and Beautification	20,000.00
6. Environment Health Services	
a. Water Purification and Supply	4,000.00
b. Garbage Waste Collection and Disposal	6,600.00
7. Grants	
a. Homeowner Grants	13,000.00
8. Contingency Amounts	
a. Contingency Amounts	3,540.66
9. Transfers into reserve funds	
a. Recreation Centre Fund	4,500.00
Total:	**$348,734.66**
Balance:	**0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. Regional District of East Kootenay for: $70,445

Fire and other protection, waste disposal, hospital, and other

Note: This Budget includes one attached Appendix.

Appendix A

Reserve Fund Balances

1. Recreation Centre Reserve Fund	
Beginning balance as of April 1, 2015:	$575,093.00
Transfers in	
i. from local revenue account:	4,500.00
Interest earned in current year:	5,750.00
Ending balance as of March 31, 2016:	$585,343.00
2. Capital Reserve Fund	
Beginning balance as of April 1, 2015:	$384,134.72
Interest earned in current year:	3,841.00
Ending balance as of March 31, 2016:	$387,975.72

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Akisq'nuk First Nation in the Province of British Columbia,

Akisqnuk First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

AKISQNUK FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Akisqnuk First Nation Annual Rates Law, 2015*.

2. In this Law:

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

"Assessment Law" means the *Akisqnuk First Nation Property Assessment Law, 2008*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Akisqnuk First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than twenty-five dollars ($25.00), the taxable property shall be taxed at twenty-five dollars ($25.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of May, 2015, at Windermere, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Lorne Shovar

Councillor Lucille Shovar

Councillor Donald Sam

Councillor Rosemary Phillips

Councillor Allan Nicholas

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value:
1 Residential	5.707771
2 Utilities	31.627204
6 Business and Other	18.438756

ʔAKISQ̓NUK FIRST NATION
FINANCIAL ADMINISTRATION LAW, 2015

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–6]
PART III - Administration ..... [ss. 7–22]
Division 1 - Council ..... [ss. 7–9]
Division 2 - Audit Committee ..... [ss. 10–16]
Division 3 - Officers and Employees ..... [ss. 17–20]
Division 4 - Conduct Expectations ..... [ss. 21–22]
PART IV - Financial Management ..... [ss. 23–79]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 23–30]
Division 2 - Financial Institution Accounts ..... [ss. 31–32]
Division 3 - Expenditures ..... [ss. 33–39]
Division 4 - General Matters ..... [ss. 40–46]
Division 5 - Borrowing ..... [ss. 47–55]
Division 6 - Risk Management ..... [ss. 56–63]
Division 7 - Financial Reporting ..... [ss. 64–73]
Division 8 - Information and Information Technology ..... [ss. 74–79]
PART V - Capital Projects ..... [ss. 80–85]
PART VI - Miscellaneous ..... [ss. 86–95]
SCHEDULE – ʔAkisq̓nuk First Nation Conflict of Interest Policy
PART I - Interpretation ..... [ss. 1–2]
PART II - Councillors and Committee Members ..... [ss. 3–9]
PART III - Officers and Employees ..... [ss. 10–16]
PART IV - Contractors ..... [ss. 17–22]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Council of the ʔAkisq̓nuk First Nation considers it to be in the best interests of the ʔAkisq̓nuk First Nation to make a law for such purposes,

NOW THEREFORE the Council of the ʔAkisq̓nuk First Nation enacts as follows:

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 31, 2015.

PART I
CITATION

Citation

1. This Law may be cited as the *ʔAkisqʷnuk First Nation Financial Administration Law, 2015*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"AFN" means the ʔAkisqʷnuk First Nation, being a band named in the schedule to the FMA;

"AFN lands" means all reserves of AFN within the meaning of the *Indian Act*;

"AFN law" means any law, including any by-law or land code, of AFN made by the Council or the membership of AFN;

"AFN official" means a current or former Councillor, officer or employee of AFN;

"AFN records" means all records of AFN respecting its governance, management, operations and financial administration;

"AFN's financial assets" means all money and other financial assets of AFN;

"AFN's tangible capital assets" means all non-financial assets of AFN having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations, and

(e) have a replacement cost of at least fifty thousand dollars ($50 000);

"allocation" means money set aside under an annual budget for a specific purpose for which it may be used;

"annual budget" means the annual budget of AFN that has been approved by the Council;

"annual financial statements" means the annual financial statements of AFN referred to in Division 7 of Part IV;

"Audit Committee" means the Audit Committee established under section 11;

"auditor" means the auditor of AFN appointed under section 68;

"borrowing member" means a First Nation that has been accepted as a borrowing member under subsection 76(2) of the FMA and has not ceased to be a borrowing member under section 77 of the FMA;

"capital project" means the construction, rehabilitation or replacement of AFN's tangible capital assets and any other major capital projects funded by local revenues in which AFN or its related bodies are investors;

"Chair" means the chair of the Audit Committee appointed under section 12;

"COIP" means the ʔAkisqʷnuk First Nation Conflict of Interest Policy, which is attached as a schedule to, and which forms part of this Law;

"Council" means the Council of AFN;

"Councillor" means a member of the Council of AFN;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of AFN;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by AFN's financial statements;

"financial institution" means the FNFA, a bank, or credit union;

"financial records" means all records respecting the financial administration of AFN, including the minutes of meetings of the Council and the Audit Committee;

"fiscal year" means the fiscal year of AFN set out in section 23;

"FMA" means the *First Nations Fiscal Management Act*;

"FMB" means the First Nations Financial Management Board established under the FMA;

"FMB standards" means the standards established from time to time by the FMB under the FMA;

"FNFA" means the First Nations Finance Authority established under the FMA;

"FNTC" means the First Nations Tax Commission established under the FMA;

"FNTC standards" means the standards established from time to time by the FNTC under the FMA;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"immediate family member" means, in relation to an individual, that individual's spouse, parent, sibling or child;

"indemnify" means pay amounts required or incurred to

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

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

"land code" means a land code adopted by AFN under the *First Nations Land Management Act*;

"life-cycle management program" means the program of inspection, review and planning for management of AFN's tangible capital assets as described in section 83;

"local revenue law" means a local revenue law made by AFN under the FMA;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 24;

"natural resources" means any material on or under AFN lands in their natural state which, when extracted, has economic value;

"officer" means the SAO, SFO, tax administrator and any other employee of AFN designated by the Council as an officer;

"other revenues" means other revenues as described in section 3 of the *Financing Secured by Other Revenues Regulations* made under the FMA*;*

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

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

"related body" means

(a) any agency of AFN,

(b) any corporation in which AFN has a material or controlling interest,

(c) any partnership in which AFN or another related body of AFN is a partner with a material or controlling interest, or

(d) a trust of AFN;

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria, dividends, and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits;

"replacement" includes substitution, in whole or in part, with another of AFN's tangible capital assets.

"reportable expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses;

"SAO" means the person appointed senior administrative officer under section 17;

"senior manager" means the program managers of the education, health, social and housing, and lands departments, and any other employee of AFN designated by the Council as a senior manager;

"SFO" means the person appointed senior financial officer under section 18;

"special purpose report" means a report described in subsection 67(4);

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

"standards" means the standards established from time to time under the FMA; and

"tax administrator" means the tax administrator appointed under local revenue laws.

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

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "shall" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) In this Law, time shall be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday; and

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included.

(3) This Law shall be considered as always speaking and where a matter or thing is expressed in the present tense, it shall be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(4) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice is required to be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of AFN.

(2) Unless expressly provided otherwise, if a public notice of a meeting shall be posted under this Law the notice shall be posted at least five (5) days before the date of the meeting, unless the matter is urgent.

Conflict of Laws

5.(1) If there is a conflict between this Law and another AFN law, other than a land code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the FMA, the FMA prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

6. This Law applies to the financial administration of AFN.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

7.(1) The Council is responsible for all matters relating to the financial administration of AFN whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the FMA, this Law and any other applicable AFN law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of policies, procedures or directions respecting any financial administration matters which are the responsibility of the Council under this Law;

(b) the appointment of members, the Chair and the vice-chair of the Audit Committee;

(c) the approval of annual budgets and financial statements of AFN;

(d) the hiring and firing of the SAO and SFO; and

(e) the approval of borrowing of AFN.

Council Policies, Procedures and Directions

8.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of AFN.

(2) The Council shall establish policies or procedures or give directions respecting the acquisition, management and safeguarding of AFN's assets.

(3) The Council shall not establish any policies or procedures or give any directions relating to the financial administration of AFN that are in conflict with this Law, the FMA or GAAP.

(4) The Council shall ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council shall document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

9.(1) Annually the SFO shall prepare a report listing the total amount of remuneration paid and reportable expenses reimbursed by the First Nation to each Councillor.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of AFN;

(b) under a program or service universally accessible to all members of AFN on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division 2 - Audit Committee

Interpretation

10. For purposes of section 11,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with AFN government that could, in the opinion of the Council, reasonably interfere with the exercise of independent judgment as a member of the Audit Committee, and

(b) an individual does not have a financial relationship with AFN government as a result of the individual's receipt of the following from AFN:

(i) remuneration for acting in his or her capacity as a Councillor or as a member of any AFN committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all AFN members;

(iv) payments or benefits paid under a program or service universally accessible to AFN members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Audit Committee Established

11.(1) The Audit Committee is established to provide the Council with advice and recommendations in order to support the Council's decision-making process respecting the financial administration of AFN.

(2) The Council shall appoint at least three (3) members of the Audit Committee, a majority of whom shall have financial competency and all of whom shall be independent.

(3) The following individuals are not eligible to be members of the Audit Committee:

(a) an individual who is an employee of AFN;

(b) an individual who has an immediate family member who is an officer or senior manager;

(c) an individual who provides consulting, advisory or other services to AFN or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to AFN or its related bodies as a contractor;

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to AFN or its related bodies;

(f) an individual who has been convicted of an offence relating to theft, fraud, or breach of trust within the previous ten (10) years; and

(g) an individual who is or has been declared insolvent within the previous five (5) years.

(4) The Council shall establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Audit Committee is eligible to be a member and is independent; and

(b) each member of the Audit Committee annually to sign a statement confirming that the member is independent.

(5) If the Audit Committee consists of

(a) three (3) members, at least one (1) of the Audit Committee members shall be a Councillor; and

(b) four (4) or more members, at least two (2) of the Audit Committee members shall be Councillors.

(6) Subject to subsection (7), the Audit Committee members shall be appointed to hold office for staggered terms of at least two (2) complete fiscal years.

(7) An Audit Committee member may be removed from office by the Council if

(a) the member has unexcused absences from three (3) Audit Committee meetings within a twelve (12) month period;

(b) the member breaches the FMA or this Law;

(c) the member is convicted of an offence relating to theft, fraud, or breach of trust;

(d) the member becomes insolvent; or

(e) the Chair recommends removal.

(8) If an Audit Committee member is removed from office, resigns or dies before the member's term of office expires, the Council shall as soon as practicable appoint a new Audit Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-Chair

12.(1) The Council shall appoint a Chair and a vice-chair of the Audit Committee, at least one (1) of whom shall be a Councillor.

(2) If the Council appoints a non-Councillor as Chair,

(a) the Council shall send to the Chair notices and agendas of all Council meetings;

(b) on request of the Chair, the Council shall provide the Chair with any materials or information provided to Council respecting matters before it; and

(c) the Chair may attend and speak at Council meetings.

Audit Committee Procedures

13.(1) The quorum of the Audit Committee is fifty percent (50%) of the total number of Audit Committee members, including at least one (1) Councillor.

(2) Except where an Audit Committee member is not permitted to participate in a decision because of a conflict of interest, every Audit Committee member has one (1) vote in all Audit Committee decisions.

(3) In the event of a tie vote in the Audit Committee, the Chair may cast a second tie-breaking vote.

(4) Subject to subsection (5), the SAO and the SFO shall be notified of all Audit Committee meetings and, subject to reasonable exceptions, shall attend those meetings.

(5) The SAO or the SFO may be excluded from all or any part of an Audit Committee meeting by a recorded vote if the subject matter relates to a confidential personnel or performance issue respecting the SAO or the SFO.

(6) The Audit Committee shall meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Audit Committee; and

(b) as soon as practicable after it receives the audited annual financial statements and report from the auditor.

(7) The Audit Committee shall provide minutes of its meetings to the Council and the Chair shall report to the Council on the substance of each Audit Committee meeting as soon as practicable, but not more than forty-five (45) days, after each meeting.

Financial Planning Responsibilities

14.(1) The Audit Committee shall carry out the following activities in respect of the financial administration of AFN:

(a) annually reviewing, and recommending to the Council for approval, multi-year financial plans;

(b) reviewing draft annual budgets and recommending them to the Council for approval;

(c) on an ongoing basis, monitoring the financial performance of AFN against the annual budget and reporting any significant variations to the Council; and

(d) reviewing the quarterly financial statements and recommending them to the Council for approval.

(2) The Audit Committee may make a report or recommendations to the Council on any matter respecting the financial administration of AFN that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

15. The Audit Committee shall carry out the following audit activities in respect of the financial administration of AFN:

(a) making recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receiving assurances on the independence of a proposed or appointed auditor;

(c) reviewing and making recommendations to the Council on the planning, conduct and results of audit activities;

(d) reviewing and making recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically reviewing and making recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of AFN;

(f) monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conducting a review of this Law under section 92 and, where appropriate, recommending amendments to the Council; and

(h) periodically reviewing and making recommendations to the Council on the terms of reference of the Audit Committee.

Council Assigned Responsibilities

16. The Council may assign to the Audit Committee the following activities in respect of the financial administration of AFN:

(a) developing, and recommending to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) preparing, and recommending to the Council for approval, cash management plans;

(c) reviewing and reporting to the Council on the financial content of any AFN reports;

(d) reviewing, monitoring and reporting to the Council on the appropriateness of AFN's accounting and financial reporting systems, policies and practices;

(e) reviewing, and recommending to the Council for approval, any proposed significant changes in AFN's accounting or financial reporting systems, policies, procedures or directions;

(f) monitoring the collection and receipt of AFN's financial assets, including debts owed to AFN;

(g) reviewing and reporting to the Council on AFN's risk management policies and control and information systems and, where appropriate, recommending improvements to the Council;

(h) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Council;

(i) monitoring compliance with the legal obligations of AFN, including legislative, regulatory and contractual obligations, and reporting to the Council;

(j) reviewing and reporting to the Council on the adequacy of financial administration personnel and resources;

(k) reviewing, monitoring and reporting to the Council on the adequacy and appropriateness of AFN's insurance coverage respecting significant risks to AFN; and

(l) reviewing, monitoring and reporting to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Senior Administrative Officer

17.(1) The Council shall appoint a person as SAO of AFN and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the SAO is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of AFN, including the following duties:

(a) developing and recommending to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of AFN;

(b) preparing and recommending to the Council for approval, descriptions of the powers, duties and functions of all employees of AFN;

(c) subject to paragraph 7(2)(d), hiring the employees of AFN, as the SAO considers necessary, and setting the terms and conditions of their employment;

(d) overseeing, supervising and directing the activities of all officers and employees of AFN;

(e) overseeing and administering the contracts of AFN;

(f) preparing, recommending to the Council, and maintaining and revising as necessary, the organization chart referred to in section 20;

(g) performing any other duties of the SAO under this Law; and

(h) carrying out any other activities specified by the Council that are not contrary to the FMA or inconsistent with the SAO's duties specified in this Law.

(3) The SAO may assign the performance of any of the duties or functions of the SAO to any officer, employee, committee, contractor or agent of AFN, but this assignment does not relieve the SAO of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

18.(1) The Council shall appoint a person as SFO of AFN and may set the terms and conditions of that appointment.

(2) Reporting to the Council and the SAO, the SFO is responsible for the day-to-day management of the systems of the financial administration of AFN, including the following duties:

(a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining all accounts of AFN;

(c) in consultation with the tax administrator, preparing the draft annual budgets and any draft amendments to the component of the annual budget respecting AFN's local revenue account;

(d) preparing the monthly financial information required in section 65, the quarterly financial statements required in section 66 and the draft annual financial statements required in section 67;

(e) preparing the financial components of reports to the Council;

(f) preparing the financial components of the multi-year financial plan;

(g) actively monitoring compliance with any agreements and funding arrangements entered into by AFN;

(h) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(i) monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (h), taking into consideration the cost of implementing those controls;

(j) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;

(k) administering and supervising the maintenance of the records of all receipts and expenditures of AFN to facilitate the annual audit;

(l) actively monitoring compliance with the FMA, this Law, any other applicable AFN law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of AFN, other than those matters that are the responsibility of the tax administrator under this Law, another AFN law, or the FMA;

(m) preparing or providing any documentation and financial information required by the Council or the Audit Committee to discharge their responsibilities;

(n) evaluating the financial administration systems of AFN and recommending improvements;

(o) developing and recommending procedures for the safeguarding of assets and to ensure approved procedures are followed;

(p) developing and recommending procedures for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;

(q) performing the duties of the tax administrator when a tax administrator has not been appointed;

(r) performing any other duties of the SFO under this Law; and

(s) carrying out any other activities as assigned that are not contrary to the FMA or inconsistent with the SFO's duties under this Law.

(3) The SFO may assign the performance of any of the duties or functions of the SFO to any officer, employee, contractor or agent of AFN, but this assignment does not relieve the SFO of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) The tax administrator reports to the SFO in respect of the performance of any of the tax administrator's duties or functions under this Law, and is responsible for the day-to-day management of AFN's property taxation department, including the following duties:

(a) administering and maintaining AFN's local revenue account, subject to paragraph 18(2)(b); and

(b) preparing, in consultation with the SFO, any draft amendments to the component of the annual budget respecting AFN's local revenue account.

(2) With the approval of the SFO, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of AFN, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council shall establish and maintain a current organization chart for the governance, management and administrative systems of AFN that includes the following information:

(a) all governance, management and administrative systems of AFN;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Audit Committee and all other committees of the Council and AFN,

(ii) the SAO, the SFO, the tax administrator and other officers of AFN, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(2) On request, the SAO shall provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee referred to in subparagraph (1)(d)(i), an officer, employee or contractor or agent of AFN and a member of AFN.

(3) In the course of discharging his or her responsibilities under this Law, the SAO shall recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(4) The Council shall take all reasonable steps to ensure that AFN hires or retains qualified and competent personnel to carry out the financial administration activities of AFN.

Division 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of AFN, a Councillor shall

(a) comply with this Law, the FMA, any other applicable AFN law and any applicable standards;

(b) act honestly, in good faith and in the best interests of AFN;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the COIP, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section,

(a) the Councillor shall be removed from the Audit Committee, in accordance with paragraph 11(7)(b), if applicable;

(b) the Councillor may be removed from office in accordance with the *ʔAkisqʔnuk First Nation Custom Election Regulations*; and

(c) AFN may use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, Contractors and Agents

22.(1) This section applies to

(a) officers, employees, contractors and agent of AFN;

(b) persons acting under the delegated authority of the Council or AFN; and

(c) non-Councillor members of committees of the Council or AFN.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of AFN, that person shall

(a) comply with this Law, the FMA, any other applicable AFN law, and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the COIP, including required disclosure of potential conflicts of interest.

(3) The Council shall incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of AFN;

(b) the terms of every contract of a contractor of AFN;

(c) the terms of appointment of every member of a committee who is not a Councillor; and

(d) the terms of appointment of every agent of AFN.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked;

(d) the appointment of an agent may be revoked; and

(e) AFN may use any legal means available to it to remedy the situation.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of AFN is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. On or before March 31 of each year, the Council shall approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the next four (4) fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget shall encompass all the operations for which AFN is responsible and shall identify

(a) anticipated revenues segregated by significant category, including local revenues, with estimates of the amount of revenue from each category;

(b) anticipated expenditures segregated by significant category, including local revenues, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from AFN lands shall be shown separately in the annual budget from other revenues and shall include a sub-category for revenues from natural resources obtained from AFN lands.

Annual Budget and Planning Process Schedule

26.(1) On or before March 31 of each year, the Council shall review and approve the annual budget for AFN for the next fiscal year.

(2) In order to meet the March 31 deadline at subsection (1),

(a) the SFO shall prepare and submit to the Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year;

(b) the Audit Committee shall review the draft annual budget and recommend an annual budget to the Council for approval; and

(c) the Audit Committee shall review the draft multi-year financial plan and recommend a multi-year financial plan to the Council for approval,

within a timeframe that allows for Council approval of the annual budget and multi-year financial plan on or before March 31.

(3) In the event that there is a substantial change in the forecasted revenues or expenditures respecting local revenues,

(a) the SFO, in consultation with the tax administrator, shall prepare and submit to the Audit Committee for review a draft amendment of the component of the annual budget respecting AFN's local revenue account, on or before June 15;

(b) the Audit Committee shall review the draft amendment of the component of the annual budget respecting AFN's local revenue account and recommend an amendment to the annual budget to the Council for approval, on or before June 30; and

(c) the Council shall approve the amendment of the component of the annual budget respecting AFN's local revenue account, on or before July 15.

Additional Requirements for Annual Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council shall ensure that

(a) the multi-year financial plan demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit-worthiness of AFN.

Amendments to Annual Budgets

28.(1) The annual budget of AFN shall not be changed without the approval of the Council.

(2) Subject to subsection 26(3) and section 36, unless there is a substantial change in the forecasted revenues or expenses of AFN or in the expenditure priorities of the Council, the Council shall not approve a change to the annual budget of AFN.

Local Revenue Account Budget Requirements

29. Despite any other provisions of this Law, any part of a budget relating to the local revenue account shall be prepared, approved and amended in accordance with applicable provisions of the FMA and of the FNTC standards.

Policy for Member Information or Involvement

30.(1) The Council shall post a public notice when each of the following is presented for Council approval:

(a) the annual budget, including any component of the annual budget respecting AFN's local revenue account;

(b) the multi-year financial plan;

(c) amendments to the annual budget;

(d) annual budget deficits or extraordinary expenditures;

(e) capital projects;

(f) borrowing for new capital projects; and

(g) proposed amendments to this Law.

(2) A notice provided under subsection (1) shall state whether and how members may be involved in the decision under consideration.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

31.(1) No account may be opened for the receipt and deposit of money of AFN unless the account is

(a) in the name of AFN;

(b) opened in a financial institution; and

(c) authorized by the SFO and one Councillor.

(2) AFN shall establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a separate account for moneys from local revenues;

(c) a separate account for moneys held in trust; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 81.

(3) AFN may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage AFN's financial assets.

Accounts Management

32.(1) The SFO shall take all reasonable steps to ensure the safekeeping of all money received by AFN.

(2) The SFO

(a) shall take all reasonable steps to ensure that all money received by AFN is deposited as soon as practicable into the appropriate accounts described in section 31; and

(b) shall not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

33.(1) Money or financial assets in a trust account shall not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account shall not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account shall not be used for any purpose other than that described in Part V.

Prohibited Agreements

34. AFN shall not enter into an agreement or undertaking that requires AFN to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Allocation

35.(1) Subject to subsection 36(1), money shall not be paid out of any account unless the expenditure is authorized under an allocation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

36.(1) The SAO may approve an expenditure for an emergency purpose that was not anticipated in the annual budget if the expenditure is not expressly prohibited by or under this Law or another AFN law.

(2) The Council shall establish policies and procedures to authorize expenditures under subsection (1).

(3) If the expenditure under subsection (1) is substantial, it shall be reported to the Council as soon as practicable and the Council shall amend the annual budget to include the expenditure.

(4) Subsection (1) does not give the SAO the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Allocations

37.(1) An amount that is allocated in an annual budget shall not be expended for any purpose other than that described in the allocation.

(2) The total amount expended by AFN in relation to an allocation shall not exceed the amount specified in the annual budget for AFN for that allocation.

(3) Every person who is responsible for managing an allocation shall establish and maintain a current record of commitments chargeable to that allocation.

Payments after Fiscal Year-end

38.(1) Money allocated in an annual budget for a fiscal year shall not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an allocation under subsection (1) exceed the unexpended balance of the allocation at the end of the fiscal year, the excess shall be

(a) charged against a suitable allocation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

39.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) A requisition may not be made or given for payment of money unless

(a) the money is authorized for payment from an allocation; or

(b) the payment is an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an allocation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more allocations.

(6) The tax administrator shall authorize payment out of a local revenue account.

(7) The Council shall establish policies or procedures or give directions respecting internal controls for the procurement of goods and services.

Division 4 - General Matters

Advances

40.(1) The SAO or the SFO may approve an advance to prepay expenses that are chargeable against an allocation in the current fiscal year or an allocation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an allocation from the local revenue account in the current fiscal year or an allocation from that account in the next fiscal year.

Holdbacks

41. If AFN withholds an amount payable under an agreement, the payment of the amount withheld shall be charged to the allocation from which the agreement shall be paid even if the fiscal year for which it was allocated has ended.

Deposit Money

42. Money received by AFN as a deposit to ensure the doing of any act or thing shall be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy, procedure or direction established by the Council.

Interest

43.(1) All interest earned on

(a) a trust account shall be retained in that account;

(b) the local revenue account shall be retained in that account;

(c) the tangible capital asset reserve account shall be retained in that account; and

(d) all other accounts of AFN shall be deposited in the general account referred to in paragraph 31(2)(a).

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

Refunds

44. Money received by AFN that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

Write-Off and Forgiveness of Debts

45. All or part of a debt or obligation owed to AFN may be written off or forgiven

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

46. If there is an operating surplus at the end of the fiscal year, it shall be dealt with as follows:

(a) an operating surplus in the local revenue account shall be retained in that account;

(b) an operating surplus in the tangible capital asset reserve account shall be retained in that account; and

(c) any other operating surplus shall be paid into the general account described in paragraph 31(2)(a).

Division 5 - Borrowing

Limitations on Borrowing

47.(1) Except as specifically authorized in this Law or in a local revenue law, AFN shall not borrow money or grant security.

(2) Subject to this Law, if AFN is authorized in this Law to borrow money or grant security, the Council may authorize the SFO to borrow money or grant security in the name of AFN

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions established by the Council.

Borrowing for Ordinary Operations

48.(1) AFN may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the annual budget for the fiscal year if the debt will be repaid from money allocated under an allocation for the fiscal year or is in respect of an expenditure that may be made without the authority of an allocation under this Law.

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

(3) Unless otherwise specified by the Council, the SAO or SFO may enter into a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of AFN.

Financial Agreements

49.(1) AFN may enter into the following agreements in the name of AFN:

(a) for the purpose of efficient management of AFN's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of AFN's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the SFO may enter into any agreements referred to in subsection (1) on behalf of AFN.

Borrowing for Authorized Expenditures

50.(1) If the general account described in paragraph 31(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the SFO recommends that money be borrowed to ensure that the general account is sufficient for these purposes, AFN may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

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

Borrowing Member Requirements

51.(1) If AFN becomes a borrowing member, then it may only secure long-term financing secured by property tax revenues from the FNFA, and only as permitted under its local revenue laws and the FMA.

(2) Money borrowed under subsection (1) may only be used for the purposes permitted under the FMA.

(3) In accordance with the *Financing Secured by Other Revenues Regulations* made under the FMA, money borrowed by AFN from the FNFA that is secured by other revenues may only be used for the following:

(a) capital infrastructure that is to be wholly or partly owned by AFN, including infrastructure for the provision of local services on AFN lands, housing, plants and machinery, buildings and other capital assets;

(b) rolling stock that is to be wholly or partly owned by the AFN;

(c) land that is to be wholly or partly owned by AFN;

(d) shares or any other ownership interest in a corporation whose purpose includes the ownership, operation, management or sale of products of power generating facilities, waste or wastewater treatment facilities or other public service utilities or facilities;

(e) lease financing of capital assets for the provision of local services; and

(f) short-term financing to meet cash flow requirements for capital purposes or to refinance a short-term debt incurred for capital purposes.

Borrowing for Repayment of Debts

52. Subject to this Law and a local revenue law, AFN may borrow money that is required for the repayment or refinancing of any debt of AFN, other than a debt in relation to money borrowed under subsection 51(1), provided that it results in a cost savings or more favourable terms for AFN.

Use of Borrowed Money

53.(1) Subject to this section and any local revenue law, money borrowed by AFN for a specific purpose shall not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by AFN and not required to be used immediately for that purpose may be temporarily invested under subsection 59(1) until required for that purpose.

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

Execution of Security Documents

54. A security granted by AFN shall be signed by two Councillors.

Operational Controls

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

Division 6 - Risk Management

Limitation on Business Activity

56.(1) Subject to subsections (2) and (3), AFN shall not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) AFN may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of AFN governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, AFN lands or lands owned in fee simple by, or in trust for, AFN, or

(ii) any other property of AFN.

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

(a) do not result in a material liability for AFN; or

(b) do not otherwise expose AFN's financial assets, property or resources to significant risk.

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

Guarantees and Indemnities

57.(1) Before the Council authorizes a guarantee, the SFO shall prepare, and the Council shall consider, a report identifying any risks associated with giving the guarantee and assessing the ability of AFN to honour the guarantee should it be required to do so.

(2) AFN shall not give an indemnity unless it is

(a) authorized under section 92;

(b) necessary and incidental to and included in another agreement to which AFN is a party; or

(c) in relation to a security granted by AFN that is authorized under this Law or another AFN law.

(3) Subject to a resolution described in section 92, the Council shall establish policies or procedures or give directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of AFN and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by AFN.

Authority to Invest

58.(1) Except as specifically authorized in this Law or another AFN law, AFN shall not invest AFN's financial assets.

(2) If AFN is authorized in this Law to invest AFN's financial assets, the Council may authorize the SFO to invest AFN's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions established by the Council.

Approved Investments

59.(1) Money in an account described in section 31 that is not immediately required for expenditures may be invested by AFN in one or more of the following:

(a) securities issued or guaranteed by Canada or a province;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the FMA.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by AFN as permitted under the terms of the trust or under the laws of Canada or of British Columbia.

(3) If AFN has established an investment account under section 31, AFN may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which AFN is a shareholder;

(b) a trust in which AFN is a beneficiary;

(c) a limited partnership in which AFN is a partner; or

(d) a member investment program described in section 60.

(4) Despite any other provision in this section,

(a) government transfer funds,

(b) local revenues, and

(c) other revenues, if AFN has a loan from the FNFA secured by other revenues

may only be invested in

(d) securities issued or guaranteed by Canada or a province;

(e) securities of a local, municipal or regional government in Canada;

(f) investments guaranteed by a bank, trust company or credit union;

(g) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union; and

(h) securities issued by the FNFA.

Permitted Investments in AFN Member Activities

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

(2) Before the Council establishes a program under this section, the SAO or SFO shall prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

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

(a) the program shall be universally available to all members of AFN;

(b) the terms and conditions of the program shall be published and accessible to all members of AFN;

(c) all loans made from the program and all payments received from those loans shall be set out in an annual report that includes a summary about the total amounts loaned, number of participants, and repayment terms; and

(d) all loans shall be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council shall establish policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

61.(1) If AFN is authorized to make an investment or loan under this Law, the SFO may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

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

Risk Assessment and Management

62.(1) Annually, and more often if necessary, the SAO and SFO shall identify and assess any significant risks to AFN's financial assets, AFN's tangible capital assets, and the operations of AFN.

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

Insurance

63.(1) On recommendation of the Audit Committee, the Council shall procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 62 and any other risks associated with any assets, property or resources under the care or control of AFN.

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

Division 7 - Financial Reporting

GAAP

64. All accounting practices of AFN shall comply with GAAP.

Monthly Financial Information

65. Not more than forty-five (45) days after the end of each month, the SFO shall prepare and provide to the Council and the Audit Committee, financial information respecting the financial affairs of AFN, in the form and with the content approved by the Council on the recommendation of the Audit Committee.

Quarterly Financial Statements

66.(1) Not more than sixty (60) days after the end of each quarter of the fiscal year, the SFO shall prepare and provide to the Council and the Audit Committee, interim financial statements for AFN for that quarter, in the form and with the content approved by the Council on the recommendation of the Audit Committee.

(2) The quarterly financial statements in subsection (1) shall be

(a) reviewed by the Audit Committee and recommended to the Council for approval not more than seventy-five days (75) after the end of the quarter; and

(b) reviewed and approved by the Council not more than ninety (90) days after the end of the quarter.

(3) If AFN has a loan from the FNFA that is secured by other revenues, the SFO shall

(a) account for and report on all other revenues of AFN separately from other money of AFN; and

(b) provide the FNFA or the FMB, on its request, with information respecting the other revenues account.

Annual Financial Statements

67.(1) At the end of each fiscal year the SFO shall prepare the annual financial statements of AFN for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

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

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

(a) the financial information of AFN for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the FMB standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for AFN lands referred to in subsection 25(2).

(4) The annual financial statements shall include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 9;

(c) a report setting out all debts or obligations written off or forgiven by AFN;

(d) a report setting out the information required in paragraph 60(3)(c);

(e) if AFN has a land code in force, a note setting out moneys of AFN derived from AFN lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from AFN lands; and

(f) any other report required under the FMA or an agreement.

(5) The SFO shall provide draft annual financial statements to the Audit Committee for review not more than ninety (90) days after the end of the fiscal year for which they were prepared.

(6) The Chair shall present draft annual financial statements to the Council for review not more than one hundred and five (105) days after the end of the fiscal year for which they were prepared.

Appointment of Auditor

68.(1) AFN shall appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor shall be set out in an engagement letter approved by the Audit Committee which shall include the auditor's obligation to confirm in writing that the annual financial statements and the audit of them comply with this Law, the FMA, and FMB standards, or, to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of AFN, an auditor shall

(a) be independent of AFN, its related bodies, Councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province of British Columbia.

(4) If the auditor ceases to be independent, the auditor shall as soon as practicable after becoming aware of the circumstances

(a) advise AFN in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

69.(1) Not more than one hundred and twenty (120) days after the end of each fiscal year, the auditor shall conduct an audit of the annual financial statements of AFN in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(2) The auditor shall conduct that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and shall report on that account separately from other accounts.

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

(a) an audit opinion of the annual financial statements; and

(b) review comments on the special purpose reports referred to in subsection 67(4).

Auditor's Authority

70.(1) To conduct an audit of the annual financial statements of AFN, the auditor shall be given access to

(a) all records of AFN for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, employee, contractor or agent of AFN to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) shall

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of AFN as necessary for the performance of the auditor's duties.

(3) The auditor shall be given notice of

(a) every meeting of the Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

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

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

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

Review of Audited Annual Financial Statements

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

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

Access to Annual Financial Statements

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

(a) be approved by the Council;

(b) be signed by

(i) the Chief of AFN,

(ii) the Chair, and

(iii) the SFO; and

(c) include the auditor's audit report of the annual financial statements and the review comments of the special purpose reports referred to in subsection 67(4).

(2) The audited annual financial statements and special purpose reports shall be available for inspection by members of AFN at the principal administrative offices of AFN during normal business hours.

(3) In accordance with subsection 14(2) of the FMA, the audited annual financial statements of the local revenue account, including the audit report, shall be made available to

(a) the members of AFN;

(b) any other persons who have an interest in, or the right to occupy, possess or use, AFN lands;

(c) the FNTC, the FMB and the FNFA; and

(d) the Minister.

Annual Report

73.(1) Not more than one hundred and eighty (180) days after the end of each fiscal year, the Council shall prepare an annual report on the operations and financial performance of AFN for the previous fiscal year that includes the following information:

(a) a description of the services and operations of AFN;

(b) a progress report on any established financial objectives and performance measures of AFN; and

(c) the audited annual financial statements of AFN for the previous fiscal year, including special purpose reports.

(2) The SAO shall provide the annual report referred to in subsection (1)

(a) to a member of AFN as soon as practicable after a request is made by the member;

(b) to the FMB as soon as practicable after the report's publication, if AFN has a certificate issued by the FMB under section 50(3) of the FMA; and

(c) to the FNFA as soon as practicable after the report's publication, if AFN is a borrowing member.

(3) The annual report referred to in subsection (1) shall be made available to members of AFN at the principal administrative offices of AFN.

(4) The SAO shall establish and maintain a register for the annual report that identifies all members of AFN who have requested a copy of the annual report and which includes

(a) the date each request was received; and

(b) the date the annual report was provided to the member.

(5) If the SAO does not provide a copy of the annual report to a member within a reasonable time after the member's request, the member may apply to the Council to request a copy.

(6) The SAO shall report quarterly to the Audit Committee on the steps taken to ensure compliance with subsections (2) to (4).

Division 8 - Information and Information Technology

Ownership of Records

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

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

Operations Manual

75.(1) The SAO shall prepare and maintain a current operations manual respecting every element of AFN's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) shall be made available to Councillors, members of the Audit Committee and all other Council committees and officers and employees of AFN, subject to reasonable exceptions, as established in Council policies, procedures or directions, for those parts of the manual that are appropriate for only limited distribution.

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

Record Keeping and Maintenance

76.(1) The SAO shall ensure that AFN prepares, maintains, stores and keeps secure all of AFN records that are required under this Law or any other applicable law.

(2) AFN records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council and with applicable privacy legislation.

(3) All financial records of AFN shall be stored for at least seven (7) years after they were created.

(4) The Council shall establish policies and procedures or give directions respecting access of any persons to AFN records.

Account Records

77.(1) The tax administrator shall prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of AFN, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The SFO shall prepare, maintain, store and keep secure a complete set of all records respecting other revenues of AFN, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

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

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

Information Technology

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

PART V

CAPITAL PROJECTS

Council General Duties

80. The Council shall take reasonable steps to ensure that

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

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

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

Tangible Capital Assets Reserve Fund

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

Reports on Capital Projects

82. At each Audit Committee meeting, the SAO shall report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 85 for every capital project.

Life-Cycle Management Program

83.(1) The SAO shall establish and keep current a register of all AFN's tangible capital assets that identifies each of these assets and includes the following information, as applicable:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of the condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before September 30 of each year, the SAO shall arrange for the inspection and review of the state of each of AFN's tangible capital assets to establish or update information respecting the following matters, as applicable:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before October 31 of each year, the SAO shall prepare the following, as applicable:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of AFN's tangible capital assets for the next fiscal year;

(b) one- (1), five- (5), and ten- (10) year forecasts of the estimated cost for rehabilitation or replacement of AFN's tangible capital assets;

(c) the proposed budget for rehabilitation of AFN's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of AFN's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Audit Committee

84.(1) On or before December 15 of each year, the Audit Committee shall review the information, schedules and budget prepared under section 83 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

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

Capital Projects – Contracts and Tenders

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

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

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

PART VI
MISCELLANEOUS

FMB Standards and Authority

86.(1) If AFN is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the FMA, AFN shall comply with all applicable FMB standards.

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

(3) Without limiting section 53 of the FMA, if AFN is a borrowing member and the FMB gives notice to AFN that third-party management of AFN's local revenues is required, the Council delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the FMA; and

(b) any other of the Council's powers required to give effect to third-party management of AFN's local revenues under the FMA.

(4) Without limiting section 53 of the FMA as adapted by the *Financing Secured by Other Revenues Regulations*, if AFN is a borrowing member and the FMB gives notice to AFN that third-party management of AFN's other revenues is required, the Council delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the FMA as adapted by the *Financing Secured by Other Revenues Regulations*; and

(b) any other of the Council's powers required to give effect to third-party management of AFN's other revenues under the FMA.

Land Management Obligations

87. If AFN has a land code,

(a) AFN shall comply with the land code and with the *First Nations Land Management Act*; and

(b) the Council shall establish and implement a policy that provides a method consistent with the requirements of the land code for being accountable to members of AFN for the management of AFN lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Reports of Breaches and Financial Irregularities

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

(a) an expenditure, liability or other transaction of AFN is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of AFN,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the COIP,

the person may disclose the circumstances to any member of the Audit Committee, to the SAO or to the SFO.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor shall report them to any member of the Audit Committee, to the SAO or to the SFO.

(3) If an officer, employee, contractor or agent of AFN becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, shall report them to any member of the Audit Committee, to the SAO or to the SFO.

Inquiry into Report

89.(1) If a report is made under section 88, the recipient of the report shall inquire into the circumstances reported and report the findings to the Audit Committee as soon as practicable.

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

Protection of Parties

90.(1) The recipient of a report under section 88 shall take all reasonable steps to ensure that the identity of the person who makes a report under section 88 is kept confidential to the extent practicable in all the circumstances, and shall only disclose the identity of the person who made the report if it is necessary for the purposes of the investigation and the report to the Audit Committee and the Council.

(2) A person who makes a report in good faith under section 88 shall not be subjected to any form of reprisal by AFN or by a Councillor, officer, employee, contractor or agent of AFN as a result of making that report.

(3) The SAO and the Chair shall take all necessary steps to ensure that subsection (2) is not contravened and shall report any contravention or suspected contravention to the Council.

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

(a) for the recording and safeguarding of reports made under section 88 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 88;

(c) for the protection of confidential information arising out of a disclosure under section 88 and a report to the Audit Committee under section 89; and

(d) concerning the fair treatment of a person against whom a report has been made under section 88.

Liability for Improper Use of Money

91.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or AFN's local revenue law is personally liable to AFN for that amount.

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

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

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

Indemnification against Proceedings

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

(2) Subject to subsection (3), the Council shall not pay a fine that is imposed as a result of an AFN official's conviction for an offence.

(3) The Council shall pay a fine that is imposed as a result of an AFN official's conviction for an offence if

(a) the offence is a strict or absolute liability offence;

(b) the offence relates to AFN; and

(c) the individual was convicted of the offence solely in their capacity as an AFN official and was not otherwise guilty of dishonesty, gross negligence or malicious or willful misconduct in relation to the offence.

Periodic Review of Law

93. On a regular, periodic basis established by a policy of the Council, the Audit Committee shall conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of AFN; and

(b) to identify any amendments to this Law that may better serve this objective.

Provision of Law to FNFA

94. If AFN intends to apply to become a borrowing member, the Council shall provide a copy of this Law to the FNFA as soon as practicable after the FMB approves the Law.

Coming into Force

95.(1) This section and the operative portions of sections 1-6, 23, 25, 26, 28, 29, 65, 66, 69-71 and 86, and subsections 68(2), 68(3), 72(1), 72(3) and 77(1), come into force on the day after this Law is approved by the FMB under section 9 of the FMA.

(2) The remaining provisions of this Law come into force on the earlier of

(a) the day that is thirty-six (36) months after the date when AFN becomes a borrowing member; and

(b) the day they are brought into force by resolution of the Council.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 18th day of March, 2015, at Windermere, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed Lorne Shovar
Chief Lorne Shovar

signed Rosemary Phillips
Councillor Rosemary Phillips

signed Allan Nicholas
Councillor Allan Nicholas

signed Lucille Shovar
Councillor Lucille Shovar

_____
Councillor Donald Sam

SCHEDULE –ʔAKISQ̓NUK FIRST NATION CONFLICT OF INTEREST POLICY

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule,

"FAL" means the *ʔAkisqʼnuk First Nation Financial Administration Law, 2015* to which this Schedule is attached and forms a part;

"private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's dependents, and

(b) an entity in which the individual has a controlling interest; and

"real property" means an interest in AFN lands held under

(a) a certificate of possession under the *Indian Act*,

(b) an allotment of land under a land code, or

(c) AFN's traditional land holding system pursuant to a band Council resolution.

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

(3) Section 3 of the FAL applies to this Schedule.

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

Definition of Conflict of Interest

2.(1) A conflict of interest arises where a Councillor, Council committee member, Audit committee member, officer, employee, contractor or agent of AFN has a private interest that is

(a) real, potential or perceived; and

(b) direct or indirect

and which

(c) competes, or appears to compete with

(i) the interests of AFN, or

(ii) the objective performance of the individual's power or performance of a duty or function.

(2) Individuals may declare themselves to be in a conflict of interest even if the circumstances do not fall within the definition under this section.

(3) Despite subsection (1), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of AFN of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II
COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all Councillors of AFN and, where applicable, to all members of Council committees.

General Obligations

4.(1) An individual who is a Councillor or member of a Council committee shall avoid circumstances that could result in the individual having a conflict of interest or an apparent conflict of interest.

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

Disclosure of Interests

5.(1) A Councillor shall file a written disclosure of the following information with the SAO:

(a) the names of the Councillor's dependents;

(b) the employer of the Councillor and the Councillor's spouse;

(c) real property owned by the Councillor or the Councillor's spouse;

(d) business interests and material investments of the Councillor or the Councillor's spouse, including in an entity in which the Councillor or the Councillor's spouse has a controlling interest; and

(e) a gift referred to in subsection 6(3).

(2) A Councillor shall file a written disclosure under subsection 5 on the following occasions:

(a) not more than thirty (30) days after being elected to the Council;

(b) as soon as practicable after a material change in the information previously disclosed; and

(c) on or before April 15 of each year that the Councillor holds office.

(3) The SAO shall establish and maintain a register of all information disclosed by a Councillor under this section and section 6.

Gifts and Benefits

6.(1) An individual who is a Councillor, a member of a Council committee, or the dependent of a Councillor or a member of a Council committee shall not accept a gift or benefit that might reasonably be seen to have been given to influence the Councillor or member of a Council committee in the exercise of the Councillor's member of a Council committee's powers or performance of duties or functions.

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

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the recipient's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of AFN;

(b) is of nominal value;

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

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

(3) Where a gift with a value of more than two hundred and fifty dollars ($250) is given to an individual referred to in subsection (1), the individual shall make a written disclosure of the gift to the SAO under section 5, and the Council shall determine whether the gift shall be treated as the property of AFN.

(4) Subsection (3) does not apply to a gift received during a public cultural event of AFN.

Confidential Information

7.(1) An individual who is a Councillor or member of a Council committee shall keep confidential all information that the individual receives while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of AFN.

(2) Councillors and members of Council committees shall only use confidential information referred to in subsection (1) for the specific purposes for which it was provided.

(3) Councillors and members of Council committees shall not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit their private interests or those of relatives, friends or associates.

(4) Councillors shall not discuss Council business or other confidential information with employees or family members.

Procedure for Addressing Conflict of Interest

8.(1) As soon as an individual who is a Councillor or member of a Council committee becomes aware of circumstances in which the individual has a conflict of interest, the individual shall disclose the circumstances of the conflict of interest at the next Council or Council committee meeting.

(2) Subject to subsection (5), an individual who is a Councillor or member of a Council committee shall leave any part of a Council or Council committee meeting where the circumstances in which the individual has a conflict of interest are being discussed or voted on, and the minutes of the meeting shall record the individual's disclosure under subsection (1) and note the individual's absence from the meeting when the circumstances of the conflict of interest were being discussed or voted on.

(3) Subject to subsection (5), an individual who is a Councillor or member of a Council committee shall not take part in any discussions or vote on any decision respecting the circumstances in which the individual has a conflict of interest.

(4) An individual who is a Councillor or member of a Council committee shall not influence or attempt to influence in any way before, during or after a Council or Council committee meeting, any discussion or vote on any decision respecting the circumstances in which the individual has a conflict of interest.

(5) Notwithstanding subsections (2) and (3), the Council or Council committee may, in its discretion, request an individual who is in a conflict of interest to provide information regarding the matter that is the subject of the conflict of interest.

Procedure for Undisclosed Conflict of Interest

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

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

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

(4) If the Council or Council committee determines under subsection (2) that an individual who is a Councillor or member of a Council committee has a conflict of interest or an apparent conflict of interest, the individual shall comply with section 8.

PART III

OFFICERS AND EMPLOYEES

Application

10. This Part applies to all officers and employees of AFN.

General Obligations

11.(1) In the performance of their duties and functions, an officer or employee shall act honestly and in good faith and in the best interests of AFN.

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

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

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

Disclosure of Conflict of Interest

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

(a) disclose the circumstances in writing as soon as practicable to the SAO or, in the case of the SAO, to the Chair; and

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

Gifts or Benefits

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

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

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of AFN;

(b) has a value of not more than one hundred dollars ($100);

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

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

(3) Where a gift with a value greater than one hundred and dollars ($100) is given to an individual referred to in subsection (1), the individual shall make a written disclosure of the gift to the SAO, and the Council shall determine whether the gift shall be treated as the property of AFN.

Outside Employment and Business Interests

14.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee shall disclose these employment or business interests in writing to the SAO or, in the case of the SAO, to the Chair.

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

Confidential Information

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

(a) to members of the public; or

(b) to members of AFN.

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

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

First Nation Property and Services

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

(2) Officers and employees shall not acquire any personal property of AFN unless it is done in accordance with policies, procedure or directions established by the Council.

PART IV

CONTRACTORS

Application

17.(1) This Part applies to all contractors of AFN, other than a person who has an employment contract with AFN.

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

Contractor Acting as Officer or Employee

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

General Obligations

19.(1) A contractor shall act at all times with integrity and honesty in its dealings

(a) with AFN; and

(b) with any third party when the contractor is representing or acting on behalf of AFN.

(2) A contractor shall not attempt to obtain preferential treatment from AFN by offering gifts or benefits that a Councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

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

Confidential Information

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

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

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

Business Opportunities

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

AFN Property and Services

22. If a contractor has been provided the use of any property or services of AFN in order to perform services for AFN, the contractor shall not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEECHER BAY

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

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

B. The Sc'ianew Council has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Sc'ianew Council wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE Sc'ianew Council duly enacts as follows:

1. This Law may be cited as the *Beecher Bay Annual Expenditure Law, 2015.*

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Beecher Bay Property Assessment Law, 2014*;

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

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

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

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Sc'ianew" means Beecher Bay, being a band within the meaning of the *Indian Act* and which is named in the schedule to the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Beecher Bay Property Taxation Law, 2014.*

3. Sc'ianew's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 5 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. A Capital Infrastructure Improvement reserve fund is hereby established for the purposes of infrastructure development, maintenance and repair.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June 2015, at Beecher Bay, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Russell Chipps

Councillor Gordon Charles

Councillor Bernice Millette

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax		89,047
b. Property Transfer Tax		80,000
	Total:	**$169,047**
PART 2: EXPENDITURES		
1. General Government Expenditures		
a. Administrative		8,047
b. Executive and Legislative		10,000
c. BC Assessment Services		1,000
2. Protection Services		
a. Fire Protection		6,000
3. Transportation		
a. Road Repairs / Grounds keeping		5,000
4. Environment Health Services		
a. Water Supply		10,000
b. Lift Station Construction		40,000
c. Sewage Collection and Disposal		6,000
d. Garbage Waste Collection and Disposal		10,000
5. Contingency Amounts		
a. Contingency Amounts		10,000
6. Transfers into Reserve Funds		
b. Capital Infrastructure Improvement Reserve Fund		63,000
	Total:	**169,047**
	Balance:	**0**

Note: The First Nation has the following service agreements or arrangements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. District of Metchosin, Fire Protection Service	$12,000
b. Capital Regional District, Provision of Water	$37,000
c. Alpine/ Chipps Garbage Collection	$20,000
d. BC Assessment Services	$1,000

Appendix A
Reserve Fund Balances

1. Capital Infrastructure Improvement Reserve Fund	
Beginning balance as of January 1, 2015 :	$0
Transfers out	
a. to local revenue account:	$0
Transfers in	
a. from local revenue account:	$63,000
Interest earned in current year:	$0
Ending balance as of December 31, 2015:	$63,000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Beecher Bay First Nation in the Province of British Columbia,

Beecher Bay Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

BEECHER BAY

ANNUAL RATES LAW, 2015

WHEREAS:

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

B. The Sc'ianew Council has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Sc'ianew Council duly enacts as follows:

1. This Law may be cited as the *Beecher Bay Annual Rates Law, 2015.*

2. In this Law:

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

"Assessment Law" means the *Beecher Bay Property Assessment Law, 2014;*

"property taxation law" means a law enacted by Sc'ianew under paragraph 5(1)(a) of the Act;

"Sc'ianew" means Beecher Bay, being a band within the meaning of the *Indian Act* and which is named in the schedule to the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Beecher Bay Property Taxation Law, 20*14.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where

a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars ($350), and

b) no taxpayer for that taxable property is sixty-five (65) years of age or over,

the taxable property shall be taxed at three hundred and fifty dollars ($350) for the taxation year.

5. Notwithstanding section 3, where

a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars ($100), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age,

the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of Sc'ianew to fulfill any of the powers and obligations of the Council under this Law and the Act.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2015, at Beecher Bay, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Russell Chipps

Councillor Gordon Charles

Councillor Bernice Millette

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1000 Assessed Value
Class 1 – Residential	6.53454
Class 2 – Utilities	40.52579
Class 5 - Light Industry	28.67148
Class 6 - Business and Other	16.93189
Class 7 - Forest Land	20.48104
Class 8 - Recreational Property/Non-Profit Organization	8.08214
Class 9 - Farm	11.68214

BEECHER BAY

PROPERTY TRANSFER TAX LAW, 2014

[Effective February 11, 2015]

TABLE OF CONTENTS

Part I	Citation	[s. 1]
Part II	Definitions and References	[s. 2]
Part III	Administration	[ss. 3–6]
Part IV	Tax Liability and Levy	[ss. 7–12]
Part V	Exemptions from Taxation	[ss. 13–19]
Part VI	Investigations, Information Requests and Inspections	[ss. 20–22]
Part VII	Refunds	[ss. 23–24]
Part VIII	Assessment, Reconsideration and Appeal	[ss. 25–27]
Part IX	Records, Receipts and Tax Certificates	[ss. 28–30]
Part X	Penalties and Interest	[ss. 31–34]
Part XI	Collection and Enforcement	[ss. 35–37]
Part XII	General Provisions	[ss. 38–44]

SCHEDULES

I Fair Market Value Determination
II Information Required for Property Transfer Tax Returns
III Notice of Property Transfer Tax Assessment
IV Property Transfer Tax Certificate
V Request for Information by PTT administrator
VI Request for Reconsideration

WHEREAS:

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

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

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

NOW THEREFORE the Sc'ianew Council duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Beecher Bay Property Transfer Tax Law, 2014*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

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

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

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

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

"first-time home buyer" means an individual who

(a) is a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act* on the registration date of a taxable transfer,

(b) has not previously

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

(ii) held an interest under a lease, on Sc'ianew lands or on the reserve lands of another First Nation, that constituted the individual's principal residence, and

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

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

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

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

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

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

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

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

"lease" includes a sublease or any further sublease;

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

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

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

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

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

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

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

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

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

"principal residence",

(a) for the purposes of section 14, means an interest in land

(i) on which the person in relation to whose residency the exemption in section 14 is claimed usually resided and used as his or her home,

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

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

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

(b) for the purposes of sections 15 to 18, means the usual place where an individual makes his or her home;

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

"qualifying property" means an interest in land

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

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

"registration date" means the date on which an application is made to register a taxable transfer in the registry;

"registry" means the First Nations Land Registry, in which interests in land are registered;

"related individual" means a person who is a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act* and who is

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

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

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

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

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

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

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

"Sc'ianew" means Beecher Bay, being a band within the meaning of the *Indian Act* and that is named in the schedule to the Act;

"Sc'ianew administrator" means the person responsible for the overall management of all the day-to-day operations of Sc'ianew;

"Sc'ianew lands" means any reserve land set apart for the use and benefit of Sc'ianew within the meaning of the *Indian Act*;

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

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

(b) contributed to the trust estate the assets used to acquire the interest in land, whether or not that person is the creator of the trust;

"spouse" includes a common law partner;

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

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

"taxable transfer" means

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

(b) a grant of a life estate in a lease,

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

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

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

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

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

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

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

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

(5) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

PTT Administrator

3.(1) The Council shall appoint a PTT administrator to oversee the administration and enforcement of this Law.

(2) The PTT administrator shall fulfill the responsibilities given to the PTT administrator under this Law and such other duties assigned to the PTT administrator by Sc'ianew from time to time.

(3) With the consent of the Sc'ianew administrator, the PTT administrator may assign the performance of any duties of the PTT administrator to any officer, employee, contractor or agent of Sc'ianew.

(4) On or before January 31 of each year, the PTT administrator shall prepare and provide to the Council a report on the administration of this Law during the previous fiscal year, which report shall include

(a) the amount of all taxes levied;

(b) the amount of all taxes received;

(c) the amount of any exemptions from taxes;

(d) the amount of any refunds of taxes;

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

(f) any appeals filed; and

(g) any enforcement proceedings taken.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the First Nations Financial Management Board to act as agent of Sc'ianew to fulfill any of the powers and obligations of the Council under this Law and the Act.

Special Levy

5. If Sc'ianew is at any time required, as a borrowing member and in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council shall make or amend such property taxation laws as necessary in order to recover the amount payable.

Revenues and Expenditures

6. Taxes collected by Sc'ianew shall be placed in the local revenue account of Sc'ianew and expended only in accordance with an expenditure law enacted by Sc'ianew.

PART IV
TAX LIABILITY AND LEVY

Tax Liability

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

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

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

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

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

(a) that person is also liable to pay taxes imposed under other property taxation laws of Sc'ianew; or

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

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

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

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

Tax Payment and Filing Return

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

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

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

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

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

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

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

(3) Payment of taxes shall be made by cheque or money order payable to Beecher Bay.

Payment of Estimated Tax

9.(1) Despite section 8, where the amount of tax owing on a taxable transfer cannot be determined on the registration date because an appraisal or other valuation information is required to determine the fair market value of the taxable transfer, the PTT administrator may, on the request of the transferee,

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

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

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

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

(4) Where the PTT administrator makes a determination of tax owing under subsection (2) or (3), the PTT administrator shall deliver a Notice of Tax Assessment to the transferee and section 25 applies.

Tax Rate

10. The rate of tax levied under this Law is one percent (1%) of the fair market value of the taxable transfer.

Property Transfer Tax Return

11. A Return shall be dated and certified

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

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

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

Correcting Transfer

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

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

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

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

PART V
EXEMPTIONS FROM TAXATION

Applicability of Exemptions

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

(a) the taxable transfer is within any of the descriptions set out in sections 14 and 15; and

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

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

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

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

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

Exemptions from Tax

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

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

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

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

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

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

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

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

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

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

(d) from a transferor to a transferee who is a spouse or former spouse of the transferor and the transfer is made pursuant to a written separation agreement or a court order under the *Beecher Bay First Nation Matrimonial Real Property Act* or under an applicable provincial, federal or Sc'ianew enactment;

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(i) that was transferred in error, or

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

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

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

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

(2) Despite paragraph (1)(r), the exemption from taxation in that paragraph does not apply to a taxable transfer where

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

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

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

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

Additional Exemptions

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

(a) Sc'ianew as the sole transferee;

(b) a Sc'ianew member where, in respect of the taxable transfer,

(i) the Sc'ianew member is the only transferee,

(ii) all of the transferees are Sc'ianew members, or

(iii) the Sc'ianew member and the spouse of the Sc'ianew member are the only transferees,

provided that the transferee will hold the interest in land directly and not as a trustee, and the interest in land will be the transferee's principal residence;

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

(2) Where an exemption is given under paragraph (1)(b) or (c), Sc'ianew shall

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

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

First-Time Home Buyer Exemption

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

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

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

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

(d) the transferee meets the requirements set out in section 17; and

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

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

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

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

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

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

Requirement to Establish a Residence

17.(1) A transferee who has applied for an exemption under section 16 or a refund under section 18 shall establish a residence on the qualifying property in accordance with subsection (2) or subsection (3).

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

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

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

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

Refund on Application

18.(1) A transferee who is entitled to an exemption under section 16 who does not apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the PTT administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee.

(2) If a transferee is not entitled on the registration date to an exemption under section 16 only because the transferee does not meet a requirement under paragraph (a) of the definition of "first-time home buyer" on the registration date, the transferee may apply to the PTT administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee if

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

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

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

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

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

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

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

(a) on being satisfied that the transferee would have qualified for an exemption under section 16 on the registration date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 16 on the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

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

(a) on being satisfied that the transferee would have qualified for an exemption under section 16 on the registration date but for the transferee's failure to meet a requirement under paragraph (a) of the definition of "first-time home buyer" on that date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the transferee met the requirement on the registration date; or

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

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

Unqualified Transferee

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

(2) Where the PTT administrator determines that a transferee who has obtained an exemption under section 16 or a refund under section 18

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

(b) fails, refuses or ceases to comply with section 17,

the PTT administrator shall deliver a Notice of Assessment to the transferee and the transferee shall pay to Sc'ianew the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 33.

(3) Subsection (2) does not apply where a transferee does not comply with section 17 only because

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

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

PART VI

INVESTIGATIONS, INFORMATION REQUESTS AND INSPECTIONS

Review and Investigations

20.(1) The PTT administrator shall review every Return and every claim for an exemption submitted under this Law.

(2) The PTT administrator may investigate whether

(a) a Return is accurate;

(b) a claim for an exemption is accurate;

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

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

Requests for Information

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

(2) The PTT administrator is not bound by the information provided under subsection (1).

Inspections

22.(1) The PTT administrator or another person authorized by Sc'ianew may, for any purpose related to the administration or enforcement of this Law,

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

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

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

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

PART VII
REFUNDS

Refund of Taxes Paid

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

(a) a decision of the PTT administrator under section 26, or

(b) an order of the court under section 27,

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

(2) If, after a person has paid tax under section 8,

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

(b) the application for registration is rejected and not re-submitted,

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

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

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

(a) interest accrues from the date that the taxes were originally paid to Sc'ianew;

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

(c) interest will not be compounded; and

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

Refund of Taxes on Application

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

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

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

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

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

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

(5) As a limitation on subsection (4), the PTT administrator shall not provide a refund for an amount paid more than two (2) years before the date on which the application for a refund is submitted under paragraph (2)(a).

(6) Where the PTT administrator determines that a refund is not payable under this section, the PTT administrator shall give a written notice to the transferee stating the reasons a refund is not payable and section 26 applies.

PART VIII

ASSESSMENT, RECONSIDERATION AND APPEAL

Tax Assessment by PTT Administrator

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

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

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

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

(2) If the PTT administrator determines that

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

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

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

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

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

(a) the name and address of the transferee;

(b) a description of the interest in land;

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

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

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

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

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

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

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

(4) The delivery of a Notice of Tax Assessment by the PTT administrator constitutes a statement of and demand for payment of the taxes where taxes are owing.

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

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

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

(8) Except as provided in subsections (9) and (10), the PTT administrator shall issue a Notice of Tax Assessment within one (1) year after the registration date of a taxable transfer.

(9) Where a claim for an exemption is made under paragraph (14)(g), the PTT administrator shall issue a Notice of Tax Assessment within twenty-four (24) months after the date of the first transfer after the subdivision.

(10) Where a claim for an exemption is made under section 16, or an application for a refund is made under section 18, the PTT administrator shall issue a Notice of Tax Assessment within twenty-four (24) months after the registration date of the taxable transfer relating to the exemption or refund.

Reconsideration of Tax Assessment

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

(2) A transferee who receives a notice of the PTT administrator's refusal to provide a refund under section 24 may request that the PTT administrator reconsider that refusal by delivering a Request for Reconsideration to the PTT administrator within sixty (60) days after the date of the notice given by the PTT administrator under that section.

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

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

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

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

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

(6) Where, under subsection (4), the PTT administrator decides to vary an assessment or provide a refund, the PTT administrator shall determine the taxes and interest owing on the taxable transfer, if any, or the refund payable, as the case may be, and deliver an amended Notice of Tax Assessment to the transferee reflecting the decision.

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

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

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

(8) A Request for Reconsideration may not be made in respect of a reconsideration decision, or in respect of an amended Notice of Tax Assessment given under subsection (6).

Appeal to Court

27.(1) An appeal lies from a decision of the PTT administrator under section 26 to a court of competent jurisdiction.

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

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

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

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

PART IX

RECORDS, RECEIPTS AND TAX CERTIFICATES

Record of Taxes Levied

28. The PTT administrator shall keep the following records in respect of the administration of this Law:

(a) all taxes levied;

(b) all Returns received;

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

(d) all tax payments made and receipts issued;

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

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

(g) all enforcement proceedings taken.

Receipts for Payments

29. On receipt of a payment of taxes, the PTT administrator shall issue a receipt to the taxpayer.

Tax Certificate

30. On receipt of a written request and payment of the fee of thirty dollars ($30) for each taxable transfer, the PTT administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of a taxable transfer, and if not, the amount of taxes outstanding.

PART X

PENALTIES AND INTEREST

Interest

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

Penalty

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

Penalty and Interest in Certain Situations

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

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

(b) in support of an application for a refund under section 18, or

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

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

Penalty and Interest Where Notice of Assessment Not Paid

34.(1) Except where a penalty is applied under section 33, a penalty shall be added to taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment.

(2) Except where interest is applied under section 19 or 33, interest shall accrue on taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment, starting on the first day after the due date until the date the taxes are actually paid.

PART XI

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

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

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

Notice of Enforcement Proceedings

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

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

Creation of Lien

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

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

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

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

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

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

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

PART XII
GENERAL PROVISIONS

Disclosure of Information

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

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

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

(c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

39. Notwithstanding section 38, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

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

(a) an error or omission in an determination made by the PTT administrator, Sc'ianew or any person authorized by Sc'ianew;

(b) an error, defect, omission or error in procedure in a Notice of Tax Assessment or any notice given under this Law; or

(c) a failure of Sc'ianew, the PTT administrator or any person authorized by Sc'ianew, to do something within the required time.

Limitation on Proceedings

41.(1) Except as specifically provided in this Law, no person shall commence an action or proceeding for the return of money paid to Sc'ianew, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

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

Notices

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

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

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

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

(2) Except where otherwise provided in this Law,

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

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

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

Interpretation

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

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

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

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

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

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by the Council on the 10 day of December, 2014, at Beecher Bay, in the Province of British Columbia.

A quorum of the Council consists of two (2) members of the Council.

signed Russell Chipps
Chief Russell Chipps

signed Bernice Millette
Councillor Bernice Millette

signed Gordon Charles
Councillor Gordon Charles

SCHEDULE I

FAIR MARKET VALUE DETERMINATION

Interpretation

1. In this Schedule,

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

(i) taxes, or

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

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

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

Determination of Lease Term

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

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

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

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

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

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

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

Fair Market Value of Prepaid Leases

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

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

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

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

Fair Market Value of Lease Having a Term Not Exceeding 100 Years

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

(a) to which section 3 does not apply,

(b) the term of which does not exceed one hundred (100) years, and

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

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

LSC + (ARP x PVF)

where

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

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

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

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

Fair Market Value of Other Leases

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

VSI x P

where

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

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

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

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

where

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

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

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

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

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

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

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

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

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

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

Fair Market Value of a Lease Modification Agreement

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

(a) the term of the lease before extension by the lease modification agreement, calculated under subsection 2(1) without regard to subsection 2(2) from the date the lease agreement was first executed; and

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

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

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

LSC + (ARP x PVF)

where

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

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

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

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

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

Fair Market Value of Life Estates

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

VFS x P

where

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

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

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

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

Transfers That Are Not Arm's Length

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

(a) use the assessed value; or

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

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

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

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

TABLE 1 – PERCENTAGE OF FAIR MARKET VALUE

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

TABLE 2 – PRESENT VALUE FACTORS

Column 1	Column 2
Term of Lease Agreement	**Present Value Factor (at 8%)**
30	11.3
31	11.3
32	11.4
33	11.5
34	11.6
35	11.7
36	11.7
37	11.8
38	11.8
39	11.9
40	11.9
41	12.0
42	12.0
43	12.0
44	12.1
45	12.1
46	12.1
47	12.2
48	12.2
49	12.2
50	12.2
51	12.3
52	12.3
53	12.3
54	12.3
55	12.3
56	12.3
57	12.3
58	12.4
59	12.4
60	12.4
61	12.4
62	12.4
63	12.4
64	12.4
65	12.4
66	12.4
67	12.4
68	12.4
69	12.4
70	12.4
71	12.4
72	12.5
73	12.5

Column 1	Column 2
Term of Lease Agreement	**Present Value Factor (at 8%)**
74	12.5
75	12.5
76	12.5
77	12.5
78	12.5
79	12.5
80	12.5
81	12.5
82	12.5
83	12.5
84	12.5
85	12.5
86	12.5
87	12.5
88	12.5
89	12.5
90	12.5
91	12.5
92	12.5
93	12.5
94	12.5
95	12.5
96	12.5
97	12.5
98	12.5
99	12.5
100	12.5

TABLE 3 – LIFE EXPECTANCY

Age of Transferee	Male Life Expectancy	Female Life Expectancy
0	71.88	78.98
1	71.67	78.65
2	70.73	77.70
3	69.77	76.74
4	68.80	75.77
5	67.84	74.79
6	66.86	73.81
7	65.88	72.83
8	64.90	71.84
9	63.91	70.86
10	62.92	69.87
11	61.94	68.88
12	60.95	67.90
13	59.97	66.91

Age of Transferee	Male Life Expectancy	Female Life Expectancy
14	59.00	65.93
15	58.04	64.95
16	57.10	63.97
17	56.16	63.00
18	55.23	62.02
19	54.31	62.05
20	53.39	60.08
21	52.47	59.11
22	51.55	58.14
23	50.63	57.16
24	49.71	56.19
25	48.78	55.22
26	47.86	54.25
27	46.92	53.27
28	45.99	52.30
29	45.05	51.33
30	44.11	50.36
31	43.17	49.39
32	42.22	48.42
33	41.28	47.45
34	40.34	46.48
35	39.39	45.51
36	38.45	44.55
37	37.52	43.59
38	36.58	42.63
39	35.65	41.68
40	34.72	40.73
41	33.80	39.78
42	32.88	38.84
43	31.97	37.90
44	31.06	36.97
45	30.16	36.04
46	29.27	35.11
47	28.39	34.19
48	27.52	33.28
49	26.66	32.37
50	25.81	31.47
51	24.97	30.57
52	24.14	29.68
53	23.33	28.80
54	22.52	27.93
55	21.73	27.06
56	20.95	26.20
57	20.18	25.35
58	19.43	24.51
59	18.69	23.68
60	17.96	22.85
61	17.25	22.03

Age of Transferee	Male Life Expectancy	Female Life Expectancy
62	16.56	21.22
63	15.88	20.42
64	15.21	19.63
65	14.57	18.85
66	13.93	18.09
67	13.32	17.33
68	12.72	16.59
69	12.14	15.86
70	11.58	15.14
71	11.03	14.44
72	10.49	13.75
73	9.98	13.08
74	9.48	12.42
75	9.00	11.78
76	8.53	11.15
77	8.09	10.54
78	7.66	9.95
79	7.25	9.39
80	6.85	8.84
81	6.48	8.32
82	6.12	7.82
83	5.78	7.34
84	5.45	6.88
85	5.14	6.45
86	4.85	6.04
87	4.57	5.65
88	4.30	5.28
89	4.05	4.93
90	3.82	4.60
91	3.59	4.29
92	3.38	3.99
93	3.19	3.71
94	2.96	3.39
95	2.65	2.99
96	2.27	2.51
97	1.84	1.99
98	1.41	1.50
99	1.05	1.10
100	0.79	0.81
101	0.60	0.61
102	0.50	0.50

SCHEDULE II

INFORMATION REQUIRED FOR PROPERTY TRANSFER TAX RETURNS

The Property Transfer Tax Return form or forms shall include at least the following information:

(a) the name and address of the transferee;

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

(c) the registration date of the taxable transfer;

(d) the name of the transferor;

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

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

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

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

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

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

SCHEDULE III

SC'IANEW
NOTICE OF PROPERTY TRANSFER TAX ASSESSMENT

DATE OF NOTICE: _____, 20__

This Notice is given pursuant to section 25 of the *Beecher Bay Property Transfer Tax Law, 2014*, to:

NAME: _____

ADDRESS: _____

_____

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

_____

DATE OF TRANSFER: _____, 20__.

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

SUMMARY OF TAX ASSESSMENT:

EXEMPTION CLAIMED: _____

APPLICABILITY OF EXEMPTION: _____

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

DUE DATE: _____ , 20__

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

Payments shall be made at the offices of Beecher Bay, located at [insert address] during normal business hours. Payment shall be by cash, money order or cheque.

[Note to PTT administrator: Insert the wording below only if a penalty or interest apply under Part X of the Law:]

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

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

__ in support of an application for a refund under section 18, or

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

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

Taxes that are not paid by the due date indicated on this Notice shall incur penalties and interest in accordance with the *Beecher Bay Property Transfer Tax Law, 2014*.

You are entitled to file a Request for Reconsideration of this tax assessment. Requests for reconsideration shall be delivered to Sc'ianew within sixty (60) days of this Notice of Property Transfer Tax Assessment.

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

_____

PTT Administrator for Sc'ianew

[insert contact information]

SCHEDULE IV

SC'IANEW
PROPERTY TRANSFER TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Beecher Bay Property Transfer Tax Law, 2014*, I hereby certify as follows:

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

OR

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

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

_____

_____

_____

PTT Administrator for Sc'ianew

Dated: _____ , 20___ .

SCHEDULE V

REQUEST FOR INFORMATION BY PTT ADMINISTRATOR
FOR SC'IANEW

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 21 of the *Beecher Bay Property Transfer Tax Law, 2014*, I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of request]**, the following information respecting a transfer relating to the above-noted interest in land:

(1)

(2)

(3)

_____

PTT Administrator for Sc'ianew

Dated: _____ , 20___ .

SCHEDULE VI

REQUEST FOR RECONSIDERATION

TO: PTT Administrator for Sc'ianew
[address]

PURSUANT to the provisions of the *Beecher Bay Property Transfer Tax Law, 2014*, I hereby request a reconsideration of

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

OR

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

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

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

(1)

(2)

(3)

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

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

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

_____

_____

_____ _____

Name of Transferee or Agent (please print) Signature

Dated: _____ , 20__ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAMPBELL RIVER INDIAN BAND
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Campbell River Indian Band Property Assessment Law, 2011*;

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

"First Nation" means the Campbell River Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

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

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Campbell River Indian Band Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The annual budget attached as a Schedule is the First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2015, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Robert Pollard

Councillor Marian Atkinson-Ferry

Councillor Dean Drake

Councillor Jason Price

Councillor Dana Roberts

Councillor Shelly Haunch

Councillor Curtis Wilson

Councillor Priscilla Henderson

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	$2,200,218.31
Total:	**$2,200,218.31**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$2,500.00
b. General Administrative	$190,000.00
c. BC Assessment	$18,500.00
d. Board of Review	$2,500.00
2. Protection Services	
3. Transportation	
a. Roads and Streets	$10,000.00
b. Snow and Ice Removal	$4,000.00
4. Recreation and Cultural Services	
a. Recreation	$60,000.00
b. Culture	$100,000.00
c. Other Recreation and Culture	$200,000.00
5. Community Development	
a. Education	$90,000.00
b. Housing	$40,000.00
c. Planning and Zoning	$200,000.00
d. Economic Development Program	$150,000.00
e. Land Rehabilitation and Beautification	$70,000.00
f. Tourism	$60,000.00
6. Environment Health Services	
a. Water Purification and Supply	$20,000.00
b. Sewage Collection and Disposal	$20,000.00
7. Other Services	
a. Health	$15,000.00
b. City of Campbell River Service Agreement	$910,000.00
8. Contingency Amounts	
a. Contingency Amounts	$37,718.31
Total:	**$2,200,218.31**
Balance:	-

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. City of Campbell River, Comprehensive Service Agreement	$910,000
b. BC Assessment Services	$18,500

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Campbell River Indian Band in the Province of British Columbia,

Campbell River Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAMPBELL RIVER INDIAN BAND
ANNUAL RATES LAW, 2015

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

1. This Law may be cited as the *Campbell River Indian Band Annual Rates Law, 2015*.

2. In this Law:

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

"Assessment Law" means the *Campbell River Indian Band Property Assessment Law, 2011*;

"First Nation" means the Campbell River Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Campbell River Indian Band Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2015, at Campbell

River, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Robert Pollard

Councillor Marian Atkinson-Ferry

Councillor Dean Drake

Councillor Jason Price

Councillor Dana Roberts

Councillor Shelly Haunch

Councillor Curtis Wilson

Councillor Priscilla Henderson

2

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value:
1 Residential	10.08568
2 Utilities	30.965405
3 Supportive Housing	-
4 Major Industry	69.795038
5 Light Industry	23.34746
6 Business and Other	21.280162
7 Forest Land	18.20115
8 Recreational Property/Non-Profit Organization	12.50626
9 Farm	14.46788

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cayoose Creek Indian Band in the Province of British Columbia,

Cayoose Creek Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAYOOSE CREEK INDIAN BAND
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Cayoose Creek Indian Band duly enacts as follows:

1. This Law may be cited as the *Cayoose Creek Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Cayoose Creek Indian Band Property Assessment Law, 2014*;

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

"First Nation" means the Cayoose Creek Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

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

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Cayoose Creek Indian Band Property Taxation Law, 2014*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 4, and section 6, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of May, 2015, at Cayoose Creek, in the Province of British Columbia

A quorum of Council consists of Two (2.) members of Council.

[Name]
Chief Michelle Edwards

[Name]
Councillor Perry Redan

[Name]
Councillor Steve Frank

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 27,644
TOTAL REVENUES	**$ 27,644**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$1,790
b. General Administrative	$6,000
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	$4,354
c. Regulatory Measures	$1,900
3. Transportation	
a. Roads and Streets	$4,000
b. Snow and Ice Removal	
c. Parking	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	$ 5,000
d. Recycling	
e. Other Environmental Services	
5. Grants	
Homeowner Grant	$1,900
6. Contingency Amounts	$2,700
TOTAL EXPENDITURES	**$27,644**
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **District of Lillooet, fire protection**	$9,000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cayoose Creek Indian Band in the Province of British Columbia,

Cayoose Creek Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CAYOOSE CREEK INDIAN BAND
ANNUAL RATES LAW, 2015

WHEREAS:

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

B .The council of the Cayoose Creek Indian Band has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Cayoose Creek Indian Band duly enacts as follows:

1.This Law may be cited as the Cayoose Creek Indian Band *Annual Rates Law, 2015* .

2.In this Law:

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

"Assessment Law" means the Cayoose Creek Indian Band *Property Assessment Law, 2014*;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the Cayoose Creek Indian Band *Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of tax levied on taxable property in a taxation year is less than one hundred dollars ($100.), the taxable property shall be taxed at one hundred dollars ($100.) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of May, 2015, at Cayoose Creek, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Name]
Chief Michelle Edwards

[Name]
Councillor Perry Redan

[Name]
Councillor Steve Frank

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000. OF ASSESSED VALUE
Class 1 – Residential	5.4811
Class 2 – Utilities	22.7724
Class 4 - Major Industry	16.4750
Class 5 - Light Industry	13.5599
Class 6 - Business and Other	12.2544
Class 8 - Recreational Property/Non-Profit Organization	5.6937
Class 9 - Farm	8.8537

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chawathil First Nation in the Province of British Columbia,

Chawathil First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

CHAWATHIL FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

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

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Chawathil First Nation Annual Expenditure Law, 2015*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Chawathil First Nation Property Assessment By-law (2004)*;

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

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

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

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

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chawathil First Nation Property Taxation By-law (2004)*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of August, 2015, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ruth E. Peters

Vice - Chief Norman Florence

Councillor Rosemarie E. Peters

Councillor Jeanie Kay Moreno

Councillor Deanna L. John

Councillor Bobbi E. Peters

Councillor Monica S. Florence

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 516,645.01
TOTAL REVENUES	**$ 516,645.01**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$ 90,000.00
b. General Administrative	$ 52,000.00
2. Protection Services	
a. Other Protective Services	$ 20,000.00
3. Transportation	
a. Roads and Streets	$ 7,500.00
b. Parking	$ 7,500.00
4. Recreation and Cultural Services	
a. Recreation	$ 25,000.00
b. Culture	$ 5,000.00
c. Playgrounds / Parks	$ 10,980.51
5. Community Development	
a. Land Rehabilitation and Beautification	$ 2,000.00
b. Community Building, Kitchen remodel	$ 200,000.00
c. Alternative Energy Development	$ 15,000.00
6. Environment Health Services	
7. Fiscal Services	
8. Other Services	
a. Health – Conventional	$ 15,000.00
b. Health – Alternative	$ 15,000.00
9. Contingency Amounts	$ 51,664.50
TOTAL EXPENDITURES	$ 516,645.01
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Chawathil First Nation in the Province of British Columbia,

Chawathil First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

CHAWATHIL FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

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

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Chawathil First Nation Annual Rates Law, 2015.*

2. In this Law:

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

"Assessment Law" means the *Chawathil First Nation Property Assessment By-Law (2004)*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chawathil First Nation Property Taxation By-law (2004)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 10th day of August, 2015, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ruth E. Peters

Vice - Chief Norman Florence

Councillor Rosemarie E. Peters

Councillor Jeanie Kay Moreno

Councillor Deanna L. John

Councillor Bobbi E. Peters

Councillor Monica S. Florence

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 2 – Utilities	60.136500
Class 6 - Business and Other	26.126500
Class 10 – CPR regulated right-of-way rate	37.971075

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cheam First Nation in the Province of British Columbia,

Cheam First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 9th day of July, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CHEAM FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

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

B. The Council of the First Nation made the *Cheam First Nation Property Assessment By-law (2004)* and the *Cheam First Nation Property Taxation By-law (2004)*, which by-laws have been deemed by operation of section 145 of the Act to be property taxation laws;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

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

1. This Law may be cited as the *Cheam First Nation Annual Expenditure Law, 2015*.

2. In this Law:

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

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Cheam First Nation Property Assessment By-law (2004)*;

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

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

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

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

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Cheam First Nation Property Taxation By-law, (2004)*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 9.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of June, 2015, at Rosedale, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief: Sidney Douglas

Councillor: Eric Alex

Councillor: Ernest Crey

Councillor: Chad Douglas

Councillor: Darwin Douglas

Councillor: June Quipp

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$282,067.39
TOTALREVENUES	**$282,067.39**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$10,000.00
b. General Administrative	$20,350.00
c. Other General Government	$15,000.00
2. Protection Services	
a. Policing	$30,000.00
b. Firefighting	$19,200.00
c. Regulatory Measures	$5,000.00
d. Emergency Measure	$4,000.00
e. Animal/Pest Control	$1,000.00
3. Transportation	
a. Roads and Streets	$20,000.00
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	$5,800.00
4. Recreation and Cultural Services	
a. Recreation	$12,000.00
b. Culture	$11,910.00
c. Community Centre	$14,000.00
d. Local Playgrounds and Parks (Youth)	$15,000.00
e. Heritage & Protection - Pilalt	$6,000.00
5. Community Development	
a. Education	
b. Planning and Zoning	$3,000.00
c. Community Planning	$5,000.00
d. Housing	$7,000.00
e. Public Health	$40,000.00

f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	$2,500.00
c. Garbage Waste Collection and Disposal	$5,000.00
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	$10,000.00
e. Other Service	
8. Contingency Amounts	
a. Contingency Amounts	$2,700.00
9. Transfers into reserve	
a. Multiplex Building	$17,607.39
TOTAL EXPENDITURES	**$282,067.39**
BALANCE	**$0**

Note: This Budget includes one attached Appendix.

Appendix A

Multiplex Building Reserve Fund

Beginning balance as of April 1, 2015:	$17,398.02
Transfers out	
i. to local revenue account:	$0
Moneys borrowed	$0
Transfers in	
i. from local revenue account:	$17,607.39
Moneys repaid	$0
Ending balance as of March 31, 2016:	$35,005.41

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cheam First Nation in the Province of British Columbia,

Cheam First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 9th day of July, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CHEAM FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

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

B. The council of the First Nation has made the *Cheam First Nation Property Assessment By-law (2004)* and the *Cheam First Nation Property Taxation By-law (2004),* which by-laws have been deemed by operation of section 145 of the Act to be property taxation laws;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

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

1. This Law may be cited as the *Cheam First Nation Annual Rates Law, 2015*.

2. In this Law:

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

"Assessment Law" means the *Cheam First Nation Property Assessment By-law (2004)*;

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

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Cheam First Nation Property Taxation By-law (2004)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

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

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of June, 2015, at Rosedale, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief: Sidney Douglas

Councillor: Eric Alex

Councillor: Ernest Crey

Councillor: Chad Douglas

Councillor: Darwin Douglas

Councillor: June Quipp

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	-	-
Class 2 - Utilities	55.41768	58.02602
Class 4 - Major Industry	-	-
Class 5 - Light Industry	-	-
Class 6 - Business and Other	16.73903	17.38411
Class 7 - Forest Land	-	-
Class 8 - Recreational Property/Non-Profit Organization	-	-
Class 9 - Farm	29.29566	30.72608

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cheam First Nation in the Province of British Columbia,

Cheam First Nation Property Assessment Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CHEAM FIRST NATION
PROPERTY ASSESSMENT LAW, 2015

TABLE OF CONTENTS

PART I Citation 1
PART II Definitions and References 1
PART III Administration 4
PART IV Assessed Value 4
PART V Requests for Information and Inspections 6
PART VI Assessment Roll and Assessment Notice 7
PART VII Errors and Omissions in Assessment Roll 9
PART VIII Reconsideration of Assessment 11
PART IX Assessment Review Board 12
PART X Appeal to Assessment Review Board 14
PART XI General Provisions 19

SCHEDULES
I Property Classes
II Request for Information by Assessor
III Notice of Assessment Inspection
IV Declaration of Purpose for the Use of Assessment Information
V Assessment Notice
VI Request for Reconsideration of Assessment
VII Notice of Appeal to Assessment Review Board
VIII Notice of Withdrawal
IX Notice of Hearing
X Order to Attend Hearing/Produce Documents
XI Certification of Assessment Roll by Assessor

WHEREAS:

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

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

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

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

PART I
CITATION

Citation

1. This Law may be cited as the *Cheam First Nation Property Assessment Law, 2015.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

"assessor" means a person appointed by Council under subsection 3(1);

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

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

"complainant" means a person who commences an appeal of an assessment under this Law;

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

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

"FMB" means the First Nations Financial Management Board established under the Act;

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

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

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

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

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

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

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

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

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

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

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

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

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

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

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

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

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Cheam First Nation Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 9:00 a.m. and 5:00 p.m. PST.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before:

(a) January 31 for taxation years in which the assessor is a person other than the British Columbia Assessment Authority; and

(b) December 31 of the preceding year for taxation years in which the assessor is the British Columbia Assessment Authority;

the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before:

(a) January 31 for taxation years in which the assessor is a person other than the British Columbia Assessment Authority; and

(b) December 31 of the preceding year for taxation years in which the assessor is the British Columbia Assessment Authority;

the assessor must:

(c) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(d) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before:

(a) January 31 for taxation years in which the assessor is a person other than the British Columbia Assessment Authority; and

(b) December 31 of the preceding year for taxation years in which the assessor is the British Columbia Assessment Authority;

mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province, at least one (1) member who has experience in assessment appeals in the Province and at least one (1) member who is a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is:

c/o Cheam First Nation

52130 Old Yale Rd,

Rosedale, BC, V0X 1X1

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

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

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty dollars ($30).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 5:00 p.m. PST on a business day is considered delivered at 9:00 a.m. PST on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

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

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

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

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

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

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

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

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

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

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

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

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

Interpretation

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

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

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

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

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

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

Repeal

57. The *Cheam First Nation Property Assessment By-law* approved and passed by Council on October 28, 2004, as amended, is hereby repealed in its entirety.

Force and Effect

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of September, 2015, at Rosedale, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Sidney Douglas

Councillor Ernie Crey

Councillor June Quipp

Councillor Darwin Douglas

Councillor Eric Alex

Councillor Chad Douglas

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE CHEAM FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to Part V of the *Cheam First Nation Property Assessment Law, 2015*, I request that you provide to me, in writing, no later than fourteen (14) days, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Cheam First Nation

Dated: _____, 20__.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to Part V of the *Cheam First Nation Property Assessment Law, 2015*, the assessor for the Cheam First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Cheam First Nation

Dated: _____, 20__.

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Cheam First Nation Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20__.

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Cheam First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Cheam First Nation Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Cheam First Nation Property Assessment Law, 2015*.

_____

Tax Administrator for the Cheam First Nation

Dated: _____, 20__.

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Cheam First Nation

c/o Cheam First Nation
52130 Old Yale Rd,
Rosedale, BC, V0X 1X1

PURSUANT to the provisions of the *Cheam First Nation Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

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

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20__.

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Cheam First Nation

c/o Cheam First Nation
52130 Old Yale Rd,
Rosedale, BC, V0X 1X1

PURSUANT to the provisions of the *Cheam First Nation Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal or extract of the information therein.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Cheam First Nation
c/o Cheam First Nation
52130 Old Yale Rd,
Rosedale, BC, V0X 1X1

PURSUANT to the provisions of the *Cheam First Nation Property Assessment Law, 2015*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__.

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board for Cheam First Nation

Dated: _____, 20__ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Cheam First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board for Cheam First Nation

Dated: _____, 20__.

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Cheam First Nation, hereby certify that this is the Cheam First Nation [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Cheam First Nation Property Assessment Law, 2015.*

_____

(Signature of Assessor)

Dated _____ , 20__ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cheam First Nation in the Province of British Columbia,

Cheam First Nation Property Taxation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

CHEAM FIRST NATION
PROPERTY TAXATION LAW, 2015

TABLE OF CONTENTS

Part I	Citation	2
Part II	Definitions and References	2
Part III	Administration	4
Part IV	Liability for Taxation	4
Part V	Exemptions from Taxation	5
Part VI	Grants and Tax Abatement	7
Part VII	Levy of Tax	8
Part VIII	Tax Roll and Tax Notice	8
Part IX	Payment Receipts and Tax Certificates	10
Part X	Penalties and Interest	10
Part XI	Revenues and Expenditures	10
Part XII	Collection and Enforcement	11
Part XIII	Seizure and Sale of Personal Property	13
Part XIV	Seizure and Assignment of Taxable Property	14
Part XV	Discontinuance of Services	16
Part XVI	General Provisions	16

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

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

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

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

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

PART I
CITATION

Citation

1. This Law may be cited as the *Cheam First Nation Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

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

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

"Assessment Law" means the *Cheam First Nation Property Assessment Law, 2015*;

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

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

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

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

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

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

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

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

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

"FMB" means the First Nations Financial Management Board established under the Act;

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

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

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

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

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

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

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

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

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

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

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

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

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

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

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

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

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

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

PART III
ADMINISTRATION

Tax Administrator

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

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

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

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

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

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

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

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

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

Tax Refunds

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

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

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

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

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

(c) interest will not be compounded;

(d) payment of an amount of interest less than five dollars ($5) will not be made; and

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

PART V
EXEMPTIONS FROM TAXATION

Exemptions

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

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

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

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

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

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

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

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

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

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

Revitalization Tax Exemption

9.(1) In this section:

(a) "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified

interest in land in the reserve subsequent to the execution of the revitalization agreement.

(b) "holder" means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

(2) A revitalization program is hereby established to encourage and support one or more of the following objectives:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization,

of land within the reserve.

(3) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) subject to subsection (6), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $1,000,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $250,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $125,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(4) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to continue to meet the criteria in subsection (6); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(5) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (3)(b)(i), (ii) or (iii) is made.

(6) A proponent for an exemption under this section further to the category of economic revitalization will be deemed to have made the qualified level of investment prescribed under subparagraph (3)(b)(i) if it is a corporation, of which one hundred percent (100%) of its shares are owned by a member or members of the First Nation, and is a holder of an interest in land used for business purposes.

(7) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(8) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(9) Where a revitalization agreement has gone into effect, the Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under subsection (6), or fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(10) Upon termination of the revitalization agreement by Council under subsection (9):

(a) the tax administrator must, within 10 days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (9)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the subsection (6) criteria;

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement or ceased to meet the subsection (6) criteria;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

PART VI
GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

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

Annual Grants

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

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* if the holder's property was subject to taxation by a local government;

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

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

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

PART VII
LEVY OF TAX

Tax Levy

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

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

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

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

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

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

Tax Payments

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

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

(3) Payment of taxes made by cheque or money order must be made payable to the Cheam First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

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

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

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

(2) The fee for a Tax Certificate is fifty dollars ($50) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of the First Nation's local revenue account; and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

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

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV, and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

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

(2) The tax administrator must maintain a list of all liens created under this Law.

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

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

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

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

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

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

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

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

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

(c) in accordance with subsection (2).

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

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

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

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

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

52. The *Cheam First Nation Property Taxation By-law* approved and passed by Council on October 28, 2004, as amended, is hereby repealed in its entirety

Force and Effect

53. This Law comes into force and effect the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of September, 2015, at Rosedale, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Sidney Douglas

Councillor Ernie Crey

Councillor June Quipp

Councillor Darwin Douglas

Councillor Eric Alex

Councillor Chad Douglas

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE CHEAM FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to Part VIII of the *Cheam First Nation Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than fourteen (14) days, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Cheam First Nation

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Cheam First Nation Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Cheam First Nation, located at 52130 Old Yale Rd, Rosedale, BC, V0X 1X1 during normal business hours. Payment must be by cheque, money order, cash, debit or credit.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Cheam First Nation Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

_____

Tax Administrator for the Cheam First Nation

Dated: _____, 20___.

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1. For preparation of a notice:	**$ 250**
2. For service of notice on each person or place by the First Nation:	**$250**
3. For service of notice on each person or place by a process server, bailiff or delivery service:	actual cost
4. For advertising in newspaper:	actual cost
5. For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule:	**$100** per person per hour
6. Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged:	based on receipts.

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Cheam First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Cheam First Nation

Dated: _____, 20___.

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Cheam First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__%) per year.

Payments must be made at the offices of the Cheam First Nation, located at 52130 Old Yale Rd, Rosedale, BC, V0X 1X1 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Cheam First Nation

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to Part XIII of the *Cheam First Nation Property Taxation Law, 2015,* seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Cheam First Nation

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Cheam First Nation will take place on _____ , 20___ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to Part XIII of the *Cheam First Nation Property Taxation Law, 2015, will* be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Cheam First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ___ of the *Cheam First Nation Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Cheam First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Cheam First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Cheam First Nation Property Taxation Law, 2015*.

_____

Tax Administrator for the Cheam First Nation

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Cheam First Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Cheam First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Cheam First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Cheam First Nation Property Taxation Law, 2015*.

_____

Tax Administrator for the _____ First Nation

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Cheam First Nation Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the _____ First Nation

Dated: _____, 20___.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Coldwater Indian Band in the Province of British Columbia,

Coldwater Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 23rd day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COLDWATER INDIAN BAND
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012;*

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Coldwater Indian Band Property Assessment, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Coldwater Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation

law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Coldwater Indian Band Property Taxation Law, 2012*;

3. The First Nation's annual budget for the fiscal year beginning April 1, 2015 and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of, and is integral to this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of July, 2015, at Coldwater IR#1, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Lee Spahan

Councillor Annie Major

Councillor Carol Smith

Councillor Jessie Voght

Councillor Laura Antoine

Councillor Harry Spahan

Councillor Shelly Oppenheim-Lacerte

Councillor Mike Smithers

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$177,838
2. Other Revenues	
i. Accumulated Surpluses 2014/2015	$ 31,119
TOTAL REVENUES	**$208,957**
EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$1,600
b. General Administrative	$48,933
c. Tax Appeals	$3,000
d. Other General Government	$2050
2. Protection Services	
a. Policing	
b. Fire Protection	$6,000
c. Regulatory Measures	
d. Animal / Pest Control	$2,000
3. Transportation	
a. Roads and Streets	$8,000
b. Snow and Ice Removal	$8,000
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	$13,000
b. Culture	$5,000
c. Other Recreation and Culture	$5,000
5. Community Development	
a. Education	$5,000

	b. Housing	$5,000
	c. Planning and Zoning	$23,874
	d. Community Planning	$5,000
	e. Economic Development Program	
	f. Heritage Protection	
	g. Agricultural Development	$5,000
	h. Urban Renewal	
	i. Beautification	$3,000
	j. Land Rehabilitation	
	k. Other Regional Planning and Development	$
6.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	$12,000
	c. Garbage Waste Collection and Disposal	$15,000
	d. Other Environmental Services	
7.	Other Services	
	a. Health	$10,000
	b. Social Programs and Assistance	$ 7,500
	c. Agriculture	
	d. Tourism	
	e. Trade and Industry	
	f. Other Service	
8.	Grants:	
	a. Home owner grant equivalents:	
	b. Other grants:	
9.	Contingency Amounts	$5000
10.	Transfers into reserve funds	
	a. CIB Capital Reserve Fund	$10,000
	b. CIB Income Stabilization Fund	$0
TOTAL EXPENDITURES		**$208,957**
BALANCE		**$0**

Note: This Budget includes the attached Appendix.

Appendix A

Reserve Fund Balances

1. CIB Capital Reserve Fund	
Beginning balance as of April 1, 2015:	$501,868.25
Transfers out	
i. to local revenue account:	$
ii. to _____ reserve fund:	$
Moneys borrowed	$
Transfers in	
i. from local revenue account:	$ 10,000
ii. from CIB Income Stabilization Fund:	$
Interest earned in current year	$ 10,037
Moneys repaid	$
Ending balance as of March 31, 2016	$521,905.25
2. CIB Income Stabilization Fund	
Beginning balance as of April 1, 2014:	$81,885.30
Transfers out	
i. to local revenue account:	$
ii. to CIB Capital Reserve Fund:	$
Moneys borrowed	$
Transfers in	
i. from local revenue account:	$
ii. from _____ reserve fund:	$
Interest earned in current year	$ 1,637
Moneys repaid	$
Ending balance as of March 31, 2015	$83,522.30

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Coldwater Indian Band in the Province of British Columbia,

Coldwater Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 23rd day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COLDWATER INDIAN BAND
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012* and *Coldwater Indian Band Property Taxation Law, 2012*; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Coldwater Indian Band Property Assessment Law, 2012*;

"First Nation" means the Coldwater Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Coldwater Indian Band Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of, and is integral to this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of July, 2015, at Coldwater IR#1, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Lee Spahan

Councillor Annie Major

Councillor Carol Smith

Councillor Jessie Voght

Councillor Laura Antoine

Councillor Harry Spahan

Councillor Shelly Oppenheim-Lacerte

Councillor Mike Smithers

SCHEDULE

Tax Rates

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	9.2980
Class 2 – Utilities	42.7341
Class 3 – Supportive Housing	4.2004
Class 4 - Major Industry	34.4630
Class 5 - Light Industry	34.4630
Class 6 - Business and Other	29.0658
Class 7 – Managed Forest Land	18.1853
Class 8 - Recreational Property/Non-Profit Organization	11.0322
Class 9 - Farm	15.9166

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cowichan Tribes First Nation in the Province of British Columbia,

Cowichan Tribes First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COWICHAN TRIBES FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Cowichan Tribes First Nation duly enacts as follows:

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Cowichan Tribes First Nation Property Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Cowichan Tribes First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8 of Part 2 of the Schedule, with the following changes

(i) paragraph 1(a) is reduced to $444,445; and

(ii) paragraph 5(b) is reduced to $59,424.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. A contingency reserve fund is hereby established for the purposes of funding unforeseen operating expenditures and stabilizing the impacts of cyclical local revenue decreases.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2015, at 5760 Allenby Road in the City of Duncan, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief William C. Seymour

Councillor C. Arvid Charlie

Councillor Andrew Canute

Councillor Diane Daniels

Councillor Charles Seymour

Councillor Dora Wilson

Councillor Garrett Elliott

Councillor Stephanie Charlie

Councillor Debra Toporowski

Councillor Albie Joseph Charlie

Councillor Matthew Louie

Councillor Cindy Daniels

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$2,340,139
b. Business Licencing	$ 8,640
c. Other Revenues:	
i. BC Hydro (Grant in Lieu of Taxes)	$ 20,100
ii. Interest	$ 2,000
2. Accumulated Surplus - Local revenues carried over from the previous budget year	$ 500,000
3. Transfer In from Building Expansion Reserve Fund	$ 462,391
TOTAL REVENUES	**$3,333,270**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 944,445
2. Protection Services	
a. Policing	$ 11,878
b. Firefighting	$ 750
c. Regulatory Measures	$ 52,734
d. Other Protective Services	$ 65,177
3. Transportation	
a. Roads and Streets	$ 159,781
b. Snow and Ice Removal	$ 35,000
c. Parking	$ 11,000
4. Recreation and Cultural Services	
a. Recreation	$ 234,529
5. Community Development	
a. Housing	$ 39,538
b. Community Planning (includes $462,391 for office buildings expansion)	$ 521,815

6.	Environment Health Services	
	a. Water Purification and Supply	$ 300,503
	b. Sewage Collection and Disposal	$ 168,000
	c. Garbage Waste Collection and Disposal	$ 44,066
	d. Recycling	$ 194,912
	e. Other Environmental Services	$ 20,000
7.	Other Services	
	a. Health	$ 186,416
	b. Social Programs and Assistance	$ 52,233
	e. Other Service	$ 32,488
8.	Contingency Amounts	$ 158,005
9.	Transfers into Reserve Funds:	
	a. Contingency Reserve Fund	$ 100,000
TOTAL EXPENDITURES		**$3,333,270**
BALANCE		**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a.	District of North Cowichan *(service provider)*	Fire Protection (Maple Bay Petro) *(service provided)*	$ 750

Note: This Budget includes the attached Appendix.

Appendix A

Reserve Fund Balances

1. Building Expansion Reserve Fund

Beginning balance as of April 1, 2015	$ 462,391
Transfers out	
a. to local revenue account:	$ 462,391
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 0
Ending balance as of March 31, 2016:	$ 0

2. Contingency Reserve Fund

Beginning balance as of April 1, 2015:	$ 0
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$ 100,000
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$ 0
Ending balance as of March 31, 2016:	$ 100,000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Cowichan Tribes First Nation in the Province of British Columbia,

Cowichan Tribes First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

COWICHAN TRIBES FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Cowichan Tribes First Nation duly enacts as follows:

1. This Law may be cited as the *Cowichan Tribes First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Cowichan Tribes First Nation Property Assessment Law, 2013*;

"First Nation" means the Cowichan Tribes First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Cowichan Tribes First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2015, at 5760 Allenby Road in the City of Duncan, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief William C. Seymour

Councillor C. Arvid Charlie

Councillor Andrew Canute

Councillor Diane Daniels

Councillor Charles Seymour

Councillor Dora Wilson

Councillor Garrett Elliott

Councillor Stephanie Charlie

Councillor Debra Toporowski

Councillor Albie Joseph Charlie

Councillor Matthew Louie

Councillor Cindy Daniels

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	10.0000
Class 2 – Utilities	39.8600
Class 4 – Major Industry	29.6600
Class 5 - Light Industry	25.0200
Class 6 - Business and Other	22.9500
Class 9 - Farm	10.5300

EHATTESAHT
FINANCIAL ADMINISTRATION LAW

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–22]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–17]
Division 3 - Officers and Employees ..... [ss. 18–20]
Division 4 - Conduct Expectations ..... [ss. 21–22]
PART IV - Financial Management ..... [ss. 23–81]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 23–29]
Division 2 - Financial Institution Accounts ..... [ss. 30–31]
Division 3 - Expenditures ..... [ss. 32–39]
Division 4 - General Matters ..... [ss. 40–47]
Division 5 - Borrowing ..... [ss. 48–57]
Division 6 - Risk Management ..... [ss. 58–65]
Division 7 - Financial Reporting ..... [ss. 66–75]
Division 8 - Information and Information Technology ..... [ss. 76–81]
PART V - Capital Projects ..... [ss. 82–90]
PART VI - Miscellaneous ..... [ss. 91–101]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation ..... [ss. 1–2]
PART II - Councillors and Committee Members ..... [ss. 3–10]
PART III - Officers and Employees ..... [ss. 11–17]
PART IV - Contractors ..... [ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Ehattesaht considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Ehattesaht enacts as follows:

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 31, 2015.

PART I
CITATION

Citation

1. This Law may be cited as the *Ehattesaht Financial Administration Law, 2015*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 71;

"band manager" means the person appointed band manager under section 18;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial controller" means the person appointed financial controller under section 19;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Ehattesaht;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the band manager, financial controller and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 69(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)*(f)* of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the financial controller must prepare a report separately listing the total amount of remuneration paid and expenses reimbursed by the First Nation to each councillor.

Division 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the band manager and the financial controller must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The band manager or the financial controller may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the band manager or the financial controller; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the band manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 99 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Band Manager

18.(1) The Council must appoint a person as band manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the band manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the band manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the band manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the band manager's duties specified in this Law.

(3) The band manager may assign the performance of any of the band manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the band manager of the responsibility to ensure that these duties or functions are carried out properly.

Financial Controller

19.(1) The Council must appoint a person as financial controller of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the band manager, the financial controller is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 67, the quarterly financial statements required in section 68 and the draft annual financial statements required in section 69;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the financial controller under this Law; and

(o) to carry out any other activities specified by the band manager that are not contrary to the Act or inconsistent with the financial controller's duties under this Law.

(3) With the approval of the band manager, the band financial controller may assign the performance of any of the duties or functions of the financial controller to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the financial controller of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the band manager, the financial controller and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the band manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the band manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the financial controller must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 36, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the band manager or the financial controller.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 84.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The financial controller must ensure the safekeeping of all money received by the First Nation.

(2) The financial controller

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The band manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the band manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The band manager or the financial controller must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The band manager or financial controller may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 38(8) and (9).

Division 4 - General Matters

Advances

40. The band manager or the financial controller may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)*(d)* of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the financial controller to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from

money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the financial controller may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the financial controller recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52.(1) This section applies if the First Nation is a borrowing member.

(2) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 87(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 87(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)*(d)* of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)*(b)* of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by the band manager or the financial controller.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the financial controller under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the financial controller must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 98;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 98, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the financial controller to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the financial controller must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the financial controller may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the band manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the band manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

66. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

67.(1) At the end of each month, the financial controller must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The financial controller must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

68.(1) At the end of each quarter of the fiscal year, the financial controller must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The financial controller must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the financial controller must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

69.(1) At the end of each fiscal year the financial controller must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The financial controller must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

70.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 69(4).

Appointment of Auditor

71.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society

of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

72.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

73.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

74.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the financial controller; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 69(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

75.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The band manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the band manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

76.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

77.(1) The band manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

78.(1) The band manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

79. The financial controller must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

80.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

81. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V

CAPITAL PROJECTS

Definitions

82. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 86;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

83. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

84. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

85. At each Finance and Audit Committee meeting, the band manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 88 for every capital project.

Life-cycle Management Program

86.(1) The band manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the band manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the financial controller must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

87.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 86 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

88.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

89. The band manager may retain the services of a professional engineer or other consultant to assist the band manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

90. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

MISCELLANEOUS

Board Standards and Authority

91.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

92.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

93. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

94.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the band manager or the chair of the Finance and Audit Committee.

Inquiry into Report

95.(1) If a report is made to the band manager under subsection 94(3), the band manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 94, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

96.(1) All reasonable steps must be taken by the band manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 94 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 94 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The band manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 94 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 94; and

(c) concerning the fair treatment of a person against whom a report has been made under section 94.

Liability for Improper Use of Money

97.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)*(b)* or *(d)* of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

98.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

99.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

100. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

101.(1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 66-74, 79 and 91 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

March

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of ~~January~~ 2015, at North Vancouver, in the Province of British Columbia, at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Rose-Ann Michael	signed Cory Hanson Councillor Cory Hanson
signed Ashley John Councillor Ashley John	signed Tim John Councillor Tim John

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the band manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The band manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the band manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the band manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The band manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the band manager or, in the case of the band manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the band manager or, in the case of the band manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV
CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitsegukla First Nation in the Province of British Columbia,

Gitsegukla First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia the 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

GITSEGUKLA FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Gitsegukla First Nation duly enacts as follows:

1. This Law may be cited as the *Gitsegukla First Nation Annual Expenditure Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Gitsegukla First Nation Property Assessment Law, 2013;*

"Council" has the meaning given to that term in the Act;

"First Nation" means the Gitsegukla First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the

Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Gitsegukla First Nation Property Taxation Law, 2013.*

3. The First Nation,s annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is comprised of

(a) section 1 Part 1 of the Schedule; and

(b) section 4 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral

part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of August, 2015, at Gitsegukla I.R. #1, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Councilor: Willie Blackwater

Deputy Chief: Anne Howard

Councilor: Victoria Russell

Councilor: Jennifer Howard

Councilor: Brian Wesley

Councilor: Ken Tait

Councilor: Julia Walker

Councilor: Morris Williams

Councilor: Cynthia Jones

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$ 1,330
2. Other Revenue	
a. Provincial Railway Grant	$ 40,000
TOTAL REVENUES	**$ 41,330**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 2,500
b. General Administrative	$ 2,500
c. BCAA assessment contract	$ 1,000
2. Transportation	
a. Roads and Streets	$ 25,200
b. Snow and Ice Removal	
3. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	$ 10,000
e. Tourism	
4. Contingency Amounts	$ 130
TOTAL EXPENDITURES	**$ 41,330**
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitsegukla First Nation in the Province of British Columbia,

Gitsegukla First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia the 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

GITSEGUKLA FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Gitsegukla First Nation duly enacts as follows:

1. This Law may be cited as the *Gitsegukla First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Gitsegukla First Nation Property Assessment Law, 2013*;

"First Nation" means the Gitsegukla First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(l)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Gitsegukla First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First

Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of August, 2015 at Gitsegukla I.R. #1, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Councilor: Willie Blackwater

Deputy Chief: Anne Howard

Councilor: Victoria Russell

Councilor: Jennifer Howard

Councilor: Brian Wesley

Councilor: Ken Tait

Councilor: Julia Walker

Councilor: Morris Williams

Councilor: Cynthia Jones

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	5.3728
Class 2 – Utilities	24.2158
Class 4 - Major Industry	17.8771
Class 5 - Light Industry	14.9620
Class 6 - Business and Other	13.2648
Class 7 - Forest Land	8.4175
Class 8 - Recreational/Non-Profit Organization	6.1061
Class 9 – Farm	9.2661

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitwangak First Nation in the Province of British Columbia,

Gitwangak First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

GITWANGAK FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Gitwangak First Nation duly enacts as follows:

1. This Law may be cited as the *Gitwangak First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Gitwangak First Nation Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Gitwangak First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Gitwangak First Nation Property Taxation Law, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule A; and

(b) section 3 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of June, 2015, at Gitwangak, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Frederick Johnson

Councillor Holly Harris

Councillor Tommy Johnson

Councillor Valerie Spence

Councillor Chasity Daniels

Councillor Amanda Zettergreen

SCHEDULE A

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 2,566.87
2. Other Revenues	
a. Provincial Grant (CN)	$ 32,000.00
3. Accumulated Surplus - Local revenues carried over from the previous budget year	$ 34,945.00
TOTAL REVENUES	**$69,511.87**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$40,000.00
b. General Administrative	$10,000.00
c. BCAA assessment contract	$5,000.00
2. Protection Services	
a. Policing	
b. Firefighting	$10,000.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	$4,011.87
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Contingency Amounts	$ 500.00
TOTAL EXPENDITURES	**$ 69,511.87**
BALANCE	**$ 0.00**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Gitwangak First Nation in the Province of British Columbia,

Gitwangak First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

GITWANGAK FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Gitwangak First Nation duly enacts as follows:

1. This Law may be cited as the *Gitwangak First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Gitwangak First Nation Property Assessment Law, 2012*;

"First Nation" means the Gitwangak First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Gitwangak First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of July, 2015, Gitwangak, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Fredrick Johnson

Councillor Holly Harris

Councillor Amanda Zettergreen

Councillor Tommy Johnson

Councillor Chasity Williams

Councillor Valeria Spence

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 in Assessed Value
Class 1 – Residential	5.3728
Class 2 – Utilities	24.2158
Class 4 - Major Industry	17.8771
Class 5 - Light Industry	14.9620
Class 6 - Business and Other	13.2648
Class 7 - Forest Land	8.4175
Class 8 - Recreational Property/Non-Profit Organization	6.1061
Class 9 - Farm	9.2661

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

KANAKA BAR INDIAN BAND
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Kanaka Bar Indian Band has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the Kanaka Bar Indian Band wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of Kanaka Bar Indian Band duly enacts as follows:

1. This Law may be cited as the *Kanaka Bar Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Kanaka Bar Indian Band Property Assessment By-Law*, 1991;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Kanaka Bar Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means *Kanaka Bar Indian Band Property Taxation By-Law, 1991*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015 and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) all of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time

the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of October, 2015, at Kanaka Bar Indian Band, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Patrick Michell

Councilor Bobby Michell

Councilor Daniel Hance

Councilor Donna Hance

Councilor Pauline Michell

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:

a. Property Tax Revenues		$ 19,333
b. Payments in lieu of Taxes		$ 293,979
Canadian National Railway	10,504	
Kwoeik Creek Resources Limited Partnership	283,475	
TOTAL REVENUE		**$ 313,312**

PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative	109,104	
2. Community Development		
a. Housing Planning	56,540	
c. Community Planning	72,000	
d. Economic Development Program	75,000	
10. Contingency Amounts	668	
TOTAL EXPENDITURES		**$ 313,312**
BALANCE		**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kanaka Bar Indian Band in the Province of British Columbia,

Kanaka Bar Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 9th day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

KANAKA BAR INDIAN BAND
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Kanaka Bar Indian Band has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kanaka Bar Indian Band duly enacts as follows:

1. This Law may be cited as the *Kanaka Bar Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Kanaka Bar Indian Band Property Assessment By-Law, 1991*;

"First Nation" means the Kanaka Bar Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kanaka Bar Indian Band Property Taxation By-Law, 1991*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of Kanaka Bar Indian Band to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

I

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of July, 2015, at Kanaka Bar Indian Band, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Patrick Michell

Councilor Bobby Michell

Councilor Daniel Hance

Councilor Donna Hance

Councilor Pauline Michell

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 ASSESSED VALUE
Class 2 – Utilities	26.7201
Class 10 – Regulated	19.2660

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kitselas First Nation in the Province of British Columbia,

Kitselas First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 9th day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

KITSELAS FIRST NATIONS

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Kitselas First Nation duly enacts as follows:

1. This Law may be cited as the *Kitselas First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Kitselas Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Kitselas First Nations, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kitselas Property Taxation Law, 2012*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015 and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2015, at the Gitaus Administration, in the Province of British Columbia.

A Quorum of Council consists of four (4) members of Council.

Chief Joe Bevan

Councillor Wilfred Bennett Sr.

Councillor Judy Gerow

Councillor Gerald Seymour

Councillor Wilfred Bennett Jr.

Councillor Clarisa Spencer

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES:

1. Local revenues for current fiscal year:		
a. Property tax	$ 17,282	
b. CN Rail Revenue Sharing Accommodation Agreement with the Province of BC	$ 25,619	
TOTAL REVENUES		**$ 42,901**

PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative Fees	$ 1,000	
b. Tax Administration	$ 4,800	
c. Other General Government	$ 300	
d. Audit Fees	$ 750	
2. Protection Services		
a. Fire Protection	$ 4,350	
3. Communication Services		
a. Broadband	$ 17,231	
4. Transportation		
a. Roads and Streets	$ 4,000	
b. Snow and Ice Removal	$ 7,500	
5. Environmental Health Services		
a. Garbage Waste Collection and Disposal	$ 2,000	
6. Contingency Amounts	$ 970	
TOTAL EXPENDITURE		**$ 42,901**
BALANCE		**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kitselas First Nation in the Province of British Columbia,

Kitselas First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 9th day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

KITSELAS FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kitselas First Nation duly enacts as follows:

1. This Law may be cited as the *Kitselas First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Kitselas Property Assessment Act, 2012*;

"First Nation" means the Kitselas First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1) (a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kitselas Property Taxation Act, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2015, at Gitaus Administration, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Joe Bevan

Councillor Wilfred Bennett Sr.

Councillor Clarisa Spencer

Councillor Wilfred Bennett Jr.

Councillor Gerald Seymour

Councillor Judy Gerow

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000.00 OF ASSESSED VALUE
Class 2 – Utilities	26.6682
Class 5 - Light Industry	17.3444
Class 6 - Business and Other	14.9816

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the K'ómoks First Nation in the Province of British Columbia,

K'ómoks First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

K'ÓMOKS FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *K'ómoks First Nation Property Assessment Law, 2011*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the K'ómoks First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *K'ómoks First Nation Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except section 5.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2015, at Comox, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Everson

Barb Mitchell
Councillor Barbara Mitchell

Councillor Joshua Frank

Councillor Melissa Quocksister

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 15,302.44
2. Accumulated Surplus - Local revenues carried over from the previous budget year	$ 5,142.24
TOTAL REVENUES	**$ 20,444.68**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$5,681.89
b. BC Assessment	$160.17
2. Protection Services	
a. Firefighting	$2,467.16
3. Transportation	
a. Snow and Ice Removal	$700.00
4. Environment Health Services	
a. Sewage Collection and Disposal	$3,025.00
b. Garbage Waste Collection and Disposal	$2,750.00
5. Grants:	
a. Home owner grant equivalents:	$3,616.00
6. Contingency Amounts	$2,044.46
TOTAL EXPENDITURES	**$20,444.68**
BALANCE	**$0**

Note: The K'ómoks First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period.

a. BC Assessment Services	$160.17
b. Town of Comox, Fire Service	$2,467.16

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the K'ómoks First Nation in the Province of British Columbia,

K'ómoks First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

K'ÓMOKS FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *K'ómoks First Nation Property Assessment Law, 2011*;

"First Nation" means the K'ómoks First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *K'ómoks First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, and subject to section 5, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($350.00), the taxable property shall be taxed at three hundred and fifty dollars ($ 350.00) for the taxation year.

5. Notwithstanding sections 3 and 4, where:

a) the amount of the tax levied on class 1 taxable property in a taxation year is less than two hundred dollars ($200.00) and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age, the taxable property shall be taxed at two hundred dollars ($200.00) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30th day of May, 2015, at Comox, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Robert Everson

Councillor Barbara Mitchell

Councillor Joshua Frank

Councillor Melissa Quocksister

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of Assessed Value
Class 1 – Residential	6.1114
Class 2 – Utilities	29.0701
Class 4 - Major Industry	22.5926
Class 5 - Light Industry	19.6775
Class 6 - Business and Other	16.6627
Class 7 - Forest Land	12.5782
Class 8 - Recreational Property/Non-Profit Organization	7.493
Class 9 - Farm	10.653

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWANTLEN FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Kwantlen First Nation duly enacts as follows:

1. This Law may be cited as the *Kwantlen First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"Annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Kwantlen First Nation Property Assessment and Taxation By-law*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Kwantlen First Nation, being a band named in the schedule to the Act;

"Interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"Local revenues" means money raised by the First Nation under a property taxation law;

"Property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kwantlen First Nation Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015 and ending March 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning April 1, 2016 and ending March 31, 2017 is comprised of

(a) Section 1 of Part 1 of the Schedule; and

(b) Sections 1 to 6, and section 8, of Part 2 of the Schedule

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2015, at Kwantlen First Nation IR#6, McMillan Island, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Marilyn Gabriel

Tumia Knott , Councillor

Les Antone , Councillor

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$ 110,288
2. Other revenues	
a. BC Hydro Community Development Fund	3,588
b. Province of BC Railway Agreement	18,875
c. Tax Penalties, Interest and Miscellaneous	2,400
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	24,835
TOTAL REVENUES	**$ 159,986**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$ 44,652
b. Other General Government	7,546
2. Protection Services	
a. Policing	14,188
b. Firefighting	4,221
c. Regulatory Measures	242
d. Other Protective Services	61
3. Transportation	
a. Roads and Streets	5,204
b. Public Transit	3,075
4. Recreation and Cultural Services	
a. Recreation	2.839
b. Culture	33,766
c. Other Recreation and Culture	1,912
5. Community Development	
a. Planning and Zoning	4,000
b. Community Planning	1,637
c. Economic Development	535
6. Environment Health Services	
a. Recycling	2,505
7. Grants	
a. Home owner grant equivalents	32,500
8. Contingency Amounts	1,103
TOTAL EXPENDITURES	**$ 159,986**
BALANCE	**$ 0**

Note: The First Nation has the following service agreement with a third-party service provider, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. District of Mission – Agreement for various local services	$ 46,185

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwantlen First Nation in the Province of British Columbia,

Kwantlen First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWANTLEN FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kwantlen First Nation duly enacts as follows:

1. This Law may be cited as the *Kwantlen First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Kwantlen First Nation Property Assessment and Taxation By-law*;

"First Nation" means the Kwantlen First Nation, being a band named in the schedule to the Act;

"Property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kwantlen First Nation Property Assessment and Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2015, at Kwantlen First Nation IR#6, McMillan Island, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Marilyn Gabriel

Tumia Knott, Councillor

Les Antone, Councillor

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000
British Columbia	
Class 1 – Residential	7.6155
Class 2 – Utilities	57.0590
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwaw Kwaw Apilt First Nation in the Province of British Columbia,

Kwaw Kwaw Apilt First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWAW KWAW APILT FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Kwaw Kwaw Apilt First Nation Property Assessment Law, 2011*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kwaw Kwaw Apilt First Nation Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning April 1st 2015, and ending March 31st 2016, is attached as a Schedule to this Law.

4. (1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) Section 1 of Part 1 of the Schedule; and

(b) All of Part 2 of the Schedule except for section 7.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual

expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Betty Henry

Councillor Sandra Joe

Councillor Gilbert Joe

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$ 211,139
TOTAL REVENUES	**$ 211,139**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$ 30,000
b. B.C.A.A Levy	$ 1,820
c. Other General Government	$ 10,440
2. Protection Services	
a. Local Service Agreement	$3,360
3. Transportation	
a. Local Service Agreement	$19,058
4. Recreation and Cultural Services	
a. Local Service Agreement	$32,370
5. Community Development	
a. Local Service Agreement – Planning/Development	$17,115
6. Environment Health Services	
a. Water Purification and Supply	$ 1,825
b. Sewage Collection and Disposal	$ 1,250
c. Garbage Waste Collection and Disposal	$ 1,500
d. Local Service Agreement – general E.H.	$14,080
e. Local Service Agreement – Water/Sewer	$6,820
7. Grants:	
a. Home owner grant equivalents:	$ 68,740
8. Contingency Amounts	$ 2,761
TOTAL EXPENDITURES	**$ 211,139**
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

A) City of Chilliwack for General, Protective, Recreation, Culture, Transportation, Dyking and Drainage services for $ 92,803.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwaw Kwaw Apilt First Nation in the Province of British Columbia,

Kwaw Kwaw Apilt First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWAW KWAW APILT FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt First Nation duly enacts as follows:

1. This Law may be cited as the *Kwaw Kwaw Apilt First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Kwaw Kwaw Apilt First Nation Property Assessment Law, 2011*;

"First Nation" means the Kwaw Kwaw Apilt First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kwaw Kwaw Apilt First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Betty Henry

Councillor Sandra Joe

Councillor Gilbert Joe

SCHEDULE

2015 TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 1 – Residential	7.91256	8.23860
Class 2 – Utilities	55.41768	58.02602
Class 5 – Light Industry	16.37742	16.97740

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Kwaw Kwaw Apilt First Nation in the Province of British Columbia,

Kwaw Kwaw Apilt First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

KWAW KWAW APILT FIRST NATION
GRASS 15 RESERVE PROPERTY TAXATION DELEGATION LAW, 2015

TABLE OF CONTENTS

PART I Citation....1
PART II Definitions and References....1
PART III Delegation of Powers....2
PART IV General Provisions....3

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws delegating to any person or body any of the Council's powers to make laws under any of paragraphs 5(1)(a) to (e) of that Act;

B. The Kwaw kwaw Apilt First Nation holds an interest in the Grass 15 reserve jointly with other First Nations;

C. Each First Nation with an interest in the joint reserve intends to delegate certain of its law-making powers under the Act to a delegate, in order for the delegate to establish and administer a property taxation system on the joint reserve;

D. Each First Nation with an interest in the joint reserve intends to make a delegation law in respect of the joint reserve in the same form as this delegation law;

E. The First Nations with interests in the joint reserve and the Ch-ihl-kway-uhk Tribe Society have entered into an agreement dated May 19, 2015 that provides for the creation and administration of the taxation system on the joint reserve; and

NOW THEREFORE the Council of the Kwaw kwaw Apilt First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Kwaw kwaw Apilt First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessment law" means a law referenced in paragraph 3(1)(a);

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"Delegate" means Ch-ihl-kway-uhk Tribe Society, 8A-7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"expenditure law" means a law referenced in paragraph 3(1)(d);

"First Nation" means the Kwaw kwaw Apilt First Nation, being a band named in the schedule to the Act;

"interest in land" or "property" means land or improvements, or both, in the joint reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"joint reserve" means the Grass 15 reserve set apart for the joint use and benefit of the First Nation and Aitchelitz, Shxwhá:y Village, Skowkale, Skwah, Soowahlie, Squiala, Tzeachten and Yakweakwioose;

"rates law" means a law referenced in paragraph 3(1)(c); and

"taxation law" means a law referenced in paragraph 3(1)(b).

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), or paragraph (e.g. paragraph 3(1)(a)) is a reference to the specified Part, section, subsection or paragraph of this Law, except where otherwise stated.

PART III

DELEGATION OF POWERS

Delegation of Certain Law-Making Powers

3.(1) The Council hereby delegates to the Delegate, pursuant to paragraph 5(1)(f) of the Act, Council's powers to make the following laws in respect of the joint reserve:

(a) laws under subparagraph 5(1)(a)(i) of the Act, respecting the assessment of the value of interests in land, the requisition of any information necessary to conduct the assessment, and the inspection for assessment purposes of any interests in land that are subject to taxation for local purposes;

(b) laws under paragraph 5(1)(a) of the Act, respecting the taxation of interests in land for local purposes based on a property value tax;

(c) laws under subparagraph 5(1)(a)(ii) of the Act, respecting a mechanism to establish tax rates and apply them to the assessed value of lands, interests and rights;

(d) laws under paragraph 5(1)(b) of the Act, respecting the expenditure of local revenues; and

(e) laws under paragraph 5(1)(e) of the Act, respecting the enforcement of laws made by the Delegate under paragraphs (a), (b), (c) and (d).

(2) For clarity, the powers delegated under subsection (1) do not include the power to make laws under subparagraphs 5(1)(a)(iii), (iv) or (v) of the Act.

(3) For clarity, the powers delegated under subsection (1) apply only to the joint reserve, and the First Nation retains all powers in respect of all of its reserve lands other than the joint reserve.

Delegate Subject to Same Limits, Requirements and Duties

4.(1) The powers delegated to the Delegate under section 3 are subject to all limits and procedural requirements, including conditions and approvals that apply to the powers, and all duties related to the exercise of those powers.

(2) Without limiting subsection (1), the Delegate must exercise the powers delegated to it in accordance with

(a) the Act;

(b) the Commission standards and procedures established under section 35 of the Act;

(c) the requirements and restrictions set out in this Law and in other applicable enactments; and

(d) the Joint Grass Reserve Property Tax Delegation Agreement dated May 19, 2015.

Specific Requirements and Duties

5.(1) Without limiting section 4, the Delegate must, in respect of every law it proposes to make,

(a) give all notices,

(b) consider representations received,

(c) submit all required information and documentation to the Commission,

(d) seek and obtain all necessary approvals, and

(e) in every respect fulfill the obligations of Council in making a law under the Act,

as required under the Act and under Commission standards and procedures.

(2) Without limiting section 4, the Delegate must comply with all statutory requirements related to the exercise of the delegated authority under this Law, including, without limitation, the requirement to

(a) establish a local revenue account;

(b) place local revenues only in the local revenue account;

(c) obtain an audit of the local revenue account at least once each year, and provide access to the audit as required by the Act;

(d) make an annual rates law and an annual expenditure law as required by the Act;

(e) ensure that expenditures of local revenues are made only in accordance with an expenditure law; and

(f) comply with orders of the Commission made under section 33 of the Act.

No Further Delegation

6. The Delegate must not delegate the powers given to the Delegate in this Law.

Delegate Must Exercise Powers

7. The powers delegated in this Law must be exercised only by the Delegate and must not be exercised by the First Nation.

PART IV
GENERAL PROVISIONS

Interpretation

8.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Duration

9. The delegation of powers to the Delegate in this Law remains in effect for so long as this Law is in force and effect.

Force and Effect

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of August, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 2 members of Council.

Betty Henry

Chief Betty Henry

Councillor

Councillor

Councillor

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LEQ'Á:MEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Expenditure Law, 2015* .

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Leq'á:mel First Nation Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Leq'á:mel First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Leq'á:mel First Nation Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015 , and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual

expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2015, at Deroche, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Alice Thompson

Councillor Darrel McKamey

Councillor Daniel Kelly

Councillor Shawn Gabriel

Councillor Sandy McDonald

Councillor Justin Laslo

Councillor Barb Leggat

2

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$137,203
b. Other Revenues	$10,926
TOTAL REVENUES	**$148,129**
EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$35,000
c. Other General Government	$18,000
2. Protection Services	
a. Local Service Agreement	$680
3. Transportation	
a. Local Service Agreement	$3,840
4. Recreation and Cultural Services	
a. Local Service Agreement	$6,527
5. Community Development	
a. Local Service Agreement	$3,450
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	$25,000
b. Local Service Agreement – general E.H.	$2,840
c. Local Service Agreement – Water/Sewer	$1,370
7. Other Services	
a. Dyking and Drainage	$8,959
8. Grants:	
a. Home owner grant equivalents:	$39,590
9. Contingency Amounts	$2,873
TOTAL EXPENDITURES	**$148,129**
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. Fraser Valley Regional District for E9-1-1, Fire, Search and Rescue, Street Lighting, Regional Parks, Weed/Mosquito Control, Library and Hospital Services for: $18,707

3

b. Nicomen Island Improvement District Dyking and Drainage: $8,959

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Leq'á:mel First Nation in the Province of British Columbia,

Leq'á:mel First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LEQ'Á:MEL FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Rates Law, 2015* .

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Leq'á:mel First Nation Property Assessment Law, 2009;*

"First Nation" means the Leq'á:mel First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Leq'á:mel First Nation Property Taxation Law, 2009.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2015, at Deroche, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Alice Thompson

Councillor Darrel McKamey

Councillor Daniel Kelly

Councillor Shawn Gabriel

Councillor Sandy McDonald

Councillor Justin Laslo

Councillor Barb Leggat

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
Class 1 – Residential	4.9532
Class 2 - Utilities	25.5785
Class 9 - Farm	9.6554
Class 10 - Regulated Rate, CPR R/W	18.5524

LEQ'Á:MEL FIRST NATION
FINANCIAL ADMINISTRATION LAW

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–23]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–17]
Division 4 - Conduct Expectations ..... [ss. 22–23]
PART IV - Financial Management ..... [ss. 24–83]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 24–31]
Division 2 - Financial Institution Accounts ..... [ss. 32–33]
Division 3 - Expenditures ..... [ss. 34–41]
Division 4 - General Matters ..... [ss. 42–49]
Division 5 - Borrowing ..... [ss. 50–59]
Division 6 - Risk Management ..... [ss. 60–67]
Division 7 - Financial Reporting ..... [ss. 68–77]
Division 8 - Information and Information Technology ..... [ss. 78–83]
PART V - Capital Projects ..... [ss. 84–92]
PART VI - Miscellaneous ..... [ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation ..... [ss. 1–2]
PART II - Councillors and Committee Members ..... [ss. 3–10]
PART III - Officers and Employees ..... [ss. 11–17]
PART IV - Contractors ..... [ss.18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Leq'á:mel First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Leq'á:mel First Nation enacts as follows:

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on January 26, 2015.

PART I
CITATION

Citation

1. This Law may be cited as the *Leq'á:mel First Nation Financial Administration Law, 2015*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Leq'á:mel First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the senior financial officer must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and

(d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

Division 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V
CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

MISCELLANEOUS

Board Standards and Authority

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

103.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of January, 2015, at Deroche, in the Province of British Columbia, at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

signed Alice Thompson
Chief Alice Thompson

signed Shawn Gabriel
Councillor Shawn Gabriel

signed Mike Kelly
Councillor Mike Kelly

signed Justin Laslo
Councillor Justin Laslo

signed Barbara Leggat
Councillor Barbara Leggat

signed Darrel McKamey
Councillor Darrel McKamey

signed Daniel Kelly
Councillor Daniel Kelly

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV
CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lheidli T'enneh in the Province of British Columbia,

Lheidli T'enneh Annual Expenditure Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LHEIDLI T'ENNEH

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of Lheidli T'enneh wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year.

NOW THEREFORE the Council of Lheidli T'enneh duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh Annual Expenditure Law, 2015*.

2. in this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Lheidli T'enneh Property Assessment Law, 2013;*

"Council" has the meaning given to that term in the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"Lheidli T'enneh" means Lheidli T'enneh, being a band named in the schedule to the Act;

"local revenues" means money raised by Lheidli T'enneh under a property taxation law;

"property taxation law" means a law enacted by Lheidli T'enneh under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lheidli T'enneh Property Taxation Law, 2013.*

3. Lheidli T'enneh's annual budget for the budget year beginning January 1, 2015 and ending December 31, 2015, is comprised of the portion of Schedule shown as "2015 Annual Budget" and the expenditures provided for in the annual budget are authorized.

4.(1) Lheidli T'enneh's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of the portion of the Schedule shown as "Interim Budget."

(2) The expenditures provided for in subsection (1) are authorized until Lheidli T'enneh's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where Lheidli T'enneh wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, the Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is integral to this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 17th day of June, 2015, at Shelley, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

Chief Dominic Frederick

Councillor Dolleen Logan

Councillor Vanessa West

Councillor Louella Nome

Councillor Shirley Wiltermuth

SCHEDULE

2015 ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
	a. Property Tax	$45,811.25
2.	Other Revenue	
	a. BC Hydro Grant	$26,245.00
	b. CN Accommodation Agreement	$ 6,502.00
3.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 0
TOTAL REVENUES		**$78,558.25**

PART 2: EXPENDITURES

1.	General Government Expenditures		
	b. General Administrative		8,000.00
	c. Other General Government		15,000.00
	Transportation		
	a. Roads and Streets		15.000.00
	b. Snow and Ice Removal		15,000.00
3.	Recreation and Cultural Services		
	a. Recreation		1,000.00
	b. Culture		1,000.00
4.	Environment Health Services		
	a. Water Purification and Supply		2,000.00
	b. Sewage Collection and Disposal		9,385.00
	c. Garbage Waste Collection and Disposal		8,000.00
5.	Contingency		4,173.25
TOTAL EXPENDITURES		**$ 78,558.25**	
BALANCE		**$ 0**	

SCHEDULE

2016 INTERIM ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax	$46,328.00	
2. Other Revenue		
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 0	
TOTAL REVENUES	**$46,328.00**	

PART 2: EXPENDITURES

1. General Government Expenditures		
b. General Administrative		9,000.00
c. Other General Government		
2. Transportation		
a. Roads and Streets		15.000.00
b. Snow and Ice Removal		15,000.00
3. Recreation and Cultural Services		
a. Recreation		
b. Culture		
4. Environment Health Services		
a. Water Purification and Supply		3,000.00
b. Sewage Collection and Disposal		2,000.00
c. Garbage Waste Collection and Disposal		
5. Contingency		2,328.00
TOTAL EXPENDITURES	**$ 46,328.00**	
BALANCE	$0	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lheidli T'enneh in the Province of British Columbia,

Lheidli T'enneh Annual Rates Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LHEIDLI T'ENNEH

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of Lheidli T'enneh has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve,

NOW THEREFORE the Council of Lheidli T'enneh duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh Annual Rates Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Lheidli T'enneh Property Assessment Law, 2013;*

"Lheidli T'enneh" means Lheidli T'enneh, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by Lheidli T'enneh under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lheidli T'enneh Property Taxation Law, 2013.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the

Council authorizes the First Nations Financial Management Board to act as agent of Lheidli T'enneh to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 17th day of June, 2015, at Shelley, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of Council.

Chief Dominic Frederick

Councillor Dolleen Logan

Councillor Vannessa West

Councillor Louella Nome

Councillor Shirley Wiltermuth

TAX RATES

PROPERTY CLASS	RATE PER 1,000 Assessed Value
Class 1 – Residential	
Class 2 – Utilities	26.5465
Class 4 - Major Industry	20.1412
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit	
Class 9 - Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia the 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

LIL'WAT NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *MCIB Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lil'wat Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *MCIB Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of May, 2015, at Mount Currie, in the Province of British Columbia.

A quorum of Council consists of seven (7) members of Council.

Chief Dean Nelson

Chief Leonard Andrew

Councillor Rosemary Stager

Councillor Joshua Anderson

Councillor Vaughan Gabriel

Councillor Carl Wallace

Councillor Helena Edmonds

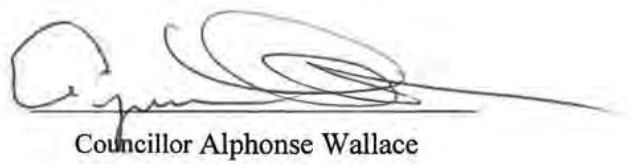
Councillor Lois Joseph

Councillor Maxine Bruce

Councillor Luke Johnny

Councillor Martina Pierre

Councillor Felicity Nelson



Councillor Alphonse Wallace

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	$31,626.20
TOTAL REVENUES:	**$31,626.20**

PART 2: EXPENDITURES

1. Environment Health Services	
a. Water Purification and Supply	$11,309.94
b. Sewage Collection and Disposal	$10,000.00
c. Garbage Collection and Disposal	$10,000.00
2. Contingency Amounts	
a Contingency Amounts	$316.26
TOTAL EXPENDITURES:	**$31,626.20**
BALANCE:	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia the 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

LIL'WAT NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *MCIB Assessment Law, 2013*;

"First Nation" means the Lil'wat Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *MCIB Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($ 350.00), the taxable property shall be taxed at three hundred and fifty dollars ($ 350.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of May, 2015, at Mount Currie, in the Province of British Columbia.

A quorum of Council consists of seven (7) members of Council.

Chief Dean Nelson

Chief Leonard Andrew

Councillor Rosemary Stager

Councillor Joshua Anderson

Councillor Vaughan Gabriel

Councillor Carl Wallace

Councillor Helena Edmonds

Councillor Lois Joseph

Councillor Maxine Bruce

Councillor Luke Johnny

Councillor Martina Pierre

Councillor Felicity Nelson

Councillor Alphonse Wallace

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 of Assessed Value:
1 Residential	3.45701
2 Utilities	22.99248
3 Supportive Housing	1.99051
4 Major Industry	18.36034
5 Light Industry	15.41788
6 Business and Other	14.46517
7 Forest Land	8.76260
8 Recreational Property/Non-Profit Organization	6.33370
9 Farm	9.47252

LÍL'WAT NATION
FINANCIAL ADMINISTRATION LAW, 2015

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–22]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–16]
Division 3 - Officers and Employees ..... [ss. 17–20]
Division 4 - Conduct Expectations ..... [ss. 21–22]
PART IV - Financial Management ..... [ss. 23–78]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 23–29]
Division 2 - Financial Institution Accounts ..... [ss. 30–31]
Division 3 - Expenditures ..... [ss. 32–38]
Division 4 - General Matters ..... [ss. 39–45]
Division 5 - Borrowing ..... [ss. 46–54]
Division 6 - Risk Management ..... [ss. 55–62]
Division 7 - Financial Reporting ..... [ss. 63–72]
Division 8 - Information and Information Technology ..... [ss. 73–78]
PART V - Capital Projects ..... [ss. 79–85]
PART VI - Miscellaneous ..... [ss. 86–97]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the financial administration of the First Nation;

B. The Council of the Líl'wat Nation considers it to be in the best interests of the Líl'wat Nation to make a law for such purposes;

C. The Council of the Líl'wat Nation enacted the *MCIB Financial Administration Law, 2013* on February 25, 2013 and received compliance approval of the law from the FMB on March 28, 2013; and

D. The Council of the Líl'wat Nation now desires to repeal the *MCIB Financial Administration Law, 2013* and to request compliance approval of this *Líl'wat Nation Financial Administration Law, 2015* from the FMB under section 9 of the Act,

NOW THEREFORE, the Council of the Líl'wat Nation enacts as follows:

* The "Coming into Force" section of this Law details how the Law is to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 31, 2015.

PART I
CITATION

Citation

1. This Law may be cited as the *Líl'wat Nation Financial Administration Law, 2015*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual budget" means the annual budget of the Líl'wat Nation that has been approved by the Council;

"annual financial statements" means the annual financial statements of the Líl'wat Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under an annual budget to the purposes for which it may be used;

"auditor" means the auditor of the Líl'wat Nation appointed under section 67;

"borrowing member" means a First Nation that has been accepted as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"capital project" means the construction, rehabilitation or replacement of the Líl'wat Nation's tangible capital assets and any other major capital projects funded by local revenues in which the Líl'wat Nation or its related bodies are investors;

"Chair" means the chair of the Finance and Audit Committee appointed under section 12;

"code" means a Land Code, or an Election Code adopted by the Líl'wat Nation under the *Indian Act*;

"Council" means the Council of the Líl'wat Nation;

"Councillor" means a member of the Council of the Líl'wat Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 11;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Líl'wat Nation;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Líl'wat Nation's financial statements;

"financial institution" means the FNFA, a bank, or credit union;

"financial records" means all records respecting the financial administration of the Líl'wat Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"fiscal year" means the fiscal year of the Líl'wat Nation set out in section 23;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

"FNFA" means the First Nations Finance Authority established under the Act;

"FNTC standards" means the standards established from time to time by the First Nations Tax Commission under the Act;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Land Code" means a land code adopted by the Líl'wat Nation under the *First Nations Land Management Act*;

"Leadership Policy" means the Líl'wat Nation Leadership Policy adopted by the Council on July 26, 2011;

"life-cycle management program" means the program of inspection, review and planning for management of the Líl'wat Nation's tangible capital assets as described in section 82;

"Líl'wat Nation" means the Líl'wat Nation, being a band named in the schedule to the Act;

"Líl'wat Nation law" means any law, including any by-law or code, of the Líl'wat Nation made by the Council or the membership of the Líl'wat Nation;

"Líl'wat Nation official" means a current or former Councillor, officer or employee of the Líl'wat Nation;

"Líl'wat Nation's financial assets" means all money and other financial assets of the Líl'wat Nation;

"Líl'wat Nation's lands" means all reserves of the Líl'wat Nation within the meaning of the *Indian Act*;

"Líl'wat Nation's records" means all records of the Líl'wat Nation respecting its governance, management, operations and financial administration;

"Líl'wat Nation's tangible capital assets" means all non-financial assets of the Líl'wat Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations, and

(e) have a historical cost of at least $25 000;

"local revenue law" means a local revenue law made by the Líl'wat Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 24;

"natural resources" means any material on or under the Líl'wat Nation's lands in their natural state which when extracted has economic value;

"officer" means the senior administrator, senior financial officer, tax administrator and any other employee of the Líl'wat Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act*;*

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"related body" means

(a) any agency of the Líl'wat Nation,

(b) any corporation in which the Líl'wat Nation has a material or controlling interest,

(c) any partnership in which the Líl'wat Nation or another related body of the Líl'wat Nation is a partner with a material or controlling interest, or

(d) a trust of the Líl'wat Nation;

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria, dividends, and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits;

"replacement" includes substitution, in whole or in part, with another of the Líl'wat Nation's tangible capital assets;

"reportable expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses;

"senior administrator" means the person appointed senior administrator under section 17;

"senior financial officer" means the person appointed senior financial officer under section 18;

"special purpose report" means a report described in subsection 66(3);

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the Líl'wat Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(c) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(d) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(e) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the Líl'wat Nation community centre, and on the Líl'wat Nation's website.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least seven (7) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another Líl'wat Nation law, other than a Land Code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the Líl'wat Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the Líl'wat Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Líl'wat Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the Chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of annual budgets and financial statements of the Líl'wat Nation; and

(d) the approval of borrowing of the Líl'wat Nation.

(3) The Council must take all reasonable steps to ensure that the Líl'wat Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Líl'wat Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsections (2) and (3), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Líl'wat Nation.

(2) For clarity, Council policies, procedures and directions are not valid unless they have been approved by a quorum of the Council at a duly convened meeting, with the approval recorded in the minutes.

(3) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Líl'wat Nation assets.

(4) The Council must establish policies and procedures respecting the avoidance and mitigation of conflicts of interest including the following:

(a) defining the private interests of Councillors, officers, employees, committee members, contractors and agents that could result in a conflict of interest;

(b) requiring the disclosure of actual or potential conflicts of interest as they arise and keeping of records of such disclosures;

(c) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;

(d) prohibiting any person referred to in paragraph (a) who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(e) specifying how any undisclosed or any alleged but not admitted conflicts of interest of Councillors are to be addressed.

(5) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Líl'wat Nation that are in conflict with this Law, the Act or GAAP.

(6) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(7) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) Annually the senior financial officer must prepare a report separately listing the total amount of remuneration paid and reportable expenses reimbursed by the Líl'wat Nation to each Councillor.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the Líl'wat Nation;

(b) under a program or service universally accessible to all members of the Líl'wat Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division 2 - Finance and Audit Committee

Finance and Audit Committee Established

11.(1) The Finance and Audit Committee of the Líl'wat Nation is established to provide the Council with advice and recommendations in order to support the Council's decision-making process respecting the financial administration of the Líl'wat Nation.

(2) The Council must appoint not less than three (3) members of the Finance and Audit Committee, a majority of whom must have financial competency and, subject to subsection (4), all of whom must have independence.

(3) For purposes of this section,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the Líl'wat Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Finance and Audit Committee; and

(b) an individual does not have a financial relationship with the Líl'wat Nation government as a result of the individual's receipt of the following from the Líl'wat Nation:

(i) remuneration for acting in his or her capacity as a Councillor or as a member of any Líl'wat Nation committee,

(ii) fixed retirement compensation,

(iii) payments or benefits paid in common to all Líl'wat Nation members,

(iv) payments or benefits paid under a program or service universally accessible to Líl'wat Nation members on published terms and conditions, or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

(4) The Council may establish a policy that permits the Council to exempt an individual from the independence requirement at subsection (2), but only under the following circumstances:

(a) an exemption may be given on one (1) occasion only for a particular individual and the term of appointment of the individual must not be more than three (3) consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill their responsibilities as a member of the Finance and Audit Committee regardless of the individual's relationship with the Líl'wat Nation, and

(ii) the appointment of the individual to the Finance and Audit Committee is considered to be in the best interests of the Líl'wat Nation and its members.

(5) The following individuals are not eligible to be members of the Finance and Audit Committee:

(a) an individual who is an employee of the Líl'wat Nation;

(b) an individual who has an immediate family member who is an officer;

(c) an individual who provides consulting, advisory or other services to the Líl'wat Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the Líl'wat Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the Líl'wat Nation or its related bodies.

(6) The Council must establish policies or procedures or give directions

(a) requiring confirmation, before appointment, that each potential member of the Finance and Audit Committee is eligible to be a member and is independent; and

(b) requiring each member of the Finance and Audit Committee annually to sign a statement confirming that the member continues to be eligible to be a member of the Finance and Audit Committee and is independent.

(7) At least two (2) of the Finance and Audit Committee members must be Councillors.

(8) Subject to subsection (9), the Finance and Audit Committee members must be appointed to hold office for staggered terms as follows:

(a) Councillor members must be appointed to the Finance and Audit Committee for terms of not less than four (4) complete fiscal years, as soon as practicable following their election to the Council, and must serve to the end of their Council term; and

(b) non-Councillor members must be appointed to the Finance and Audit Committee in non-election years, at a point that is half-way between elections, and must serve

(i) a two-(2) year term for the inaugural term after the establishment of the Finance and Audit Committee, and

(ii) four-(4) year terms thereafter.

(9) A Finance and Audit Committee member may be removed from office by the Council if

(a) the member has unexcused absences from three (3) scheduled meetings of the Finance and Audit Committee;

(b) in the case of a Councillor member of the Finance and Audit Committee, the member is not re-elected to the Council;

(c) the member is convicted of a criminal offence related to theft, fraud, corruption, or breach of trust;

(d) the member is in breach of this Law, the Act, or policies, procedures or directions of the Council; or

(e) the Chair recommends removal.

(10) If a Finance and Audit Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Finance and Audit Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

12.(1) The Council must appoint a Chair and a vice-chair of the Finance and Audit Committee, one of whom must be a Councillor.

(2) If the Council appoints a non-Councillor as Chair,

(a) the Council must send to the Chair notices and agendas of all Council meetings,

(b) on request of the Chair, the Council must provide the Chair with any materials or information provided to the Council respecting matters before it, and

(c) the Chair may attend and speak at Council meetings.

Finance and Audit Committee Procedures

13.(1) The quorum of the Finance and Audit Committee is fifty percent (50%) of the total number of Finance and Audit Committee members, including at least one (1) Councillor.

(2) Except where a Finance and Audit Committee member is not permitted to participate in a decision because of a conflict of interest, every Finance and Audit Committee member has one (1) vote in all Finance and Audit Committee decisions.

(3) In the event of a tie vote in the Finance and Audit Committee, the Chair may cast a second tie-breaking vote.

(4) Subject to subsection (5), the senior administrator and the senior financial officer must be notified of all Finance and Audit Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior administrator or the senior financial officer may be excluded from all or any part of a Finance and Audit Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior administrator or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Finance and Audit Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Finance and Audit Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Finance and Audit Committee must provide minutes of its meetings to the Council, together with a briefing note, and must report to the Council on the substance of each Finance and Audit Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Finance and Audit Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior administrator, the Finance and Audit Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Finance and Audit Committee must carry out the following activities in respect of the financial administration of the Líl'wat Nation:

(a) annually reviewing, and recommending to the Council for approval, multi-year financial plans;

(b) reviewing draft annual budgets and recommending them to the Council for approval;

(c) on an ongoing basis, monitoring the financial performance of the Líl'wat Nation against the annual budget and reporting any significant variations to the Council; and

(d) reviewing the quarterly financial statements and recommending them to the Council for approval.

(2) The Finance and Audit Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Líl'wat Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

15. The Finance and Audit Committee must carry out the following audit activities in respect of the financial administration of the Líl'wat Nation:

(a) making recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receiving assurances on the independence of a proposed or appointed auditor;

(c) reviewing and making recommendations to the Council on the planning, conduct and results of audit activities;

(d) reviewing and making recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically reviewing and making recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of the Líl'wat Nation;

(f) monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conducting a review of this Law under section 94 and, where appropriate, recommending amendments to the Council; and

(h) periodically reviewing and making recommendations to the Council on the terms of reference of the Finance and Audit Committee.

Council Assigned Responsibilities

16. The Council may assign to the Finance and Audit Committee the following activities in respect of the financial administration of the Líl'wat Nation:

(a) developing, and recommending to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) preparing, and recommending to the Council for approval, cash management plans;

(c) reviewing and reporting to the Council on the financial content of any Líl'wat Nation reports;

(d) reviewing, monitoring and reporting to the Council on the appropriateness of the Líl'wat Nation's accounting and financial reporting systems, policies and practices;

(e) reviewing, and recommending to the Council for approval, any proposed significant changes in the Líl'wat Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) monitoring the collection and receipt of the Líl'wat Nation's financial assets, including debts owed to the Líl'wat Nation;

(g) reviewing and reporting to the Council on the Líl'wat Nation's risk management policies and control and information systems and, where appropriate, recommending improvements to the Council;

(h) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Council;

(i) monitoring compliance with the legal obligations of the Líl'wat Nation, including legislative, regulatory and contractual obligations, and reporting to the Council;

(j) reviewing and reporting to the Council on the adequacy of financial administration personnel and resources;

(k) reviewing, monitoring and reporting to the Council on the adequacy and appropriateness of the Líl'wat Nation's insurance coverage respecting significant Líl'wat Nation risks; and

(l) reviewing, monitoring and reporting to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Senior Administrator

17.(1) The Council must appoint a person as senior administrator of the Líl'wat Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Líl'wat Nation, including the following duties related to the financial administration system:

(a) developing and recommending to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Líl'wat Nation;

(b) preparing and recommending to the Council for approval, descriptions of the powers, duties and functions of all employees of the Líl'wat Nation;

(c) hiring the employees of the Líl'wat Nation, as the senior administrator considers necessary, and setting the terms and conditions of their employment;

(d) overseeing, supervising and directing the activities of all officers and employees of the Líl'wat Nation;

(e) recommending to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls;

(f) overseeing and administering the contracts of the Líl'wat Nation;

(g) preparing, recommending to the Council and maintaining and revising as necessary the organization chart referred to in section 20;

(h) working together with the senior financial officer, preparing the multi-year financial plan;

(i) working together with the senior financial officer, identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(j) working together with the senior financial officer, monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (i) taking into consideration the cost of implementing those controls;

(k) overseeing the strategic planning process;

(l) overseeing the financial administration system, including ensuring that the Council and the Finance and Audit Committee receive financial reports in accordance with this Law;

(m) performing any other duties of the senior administrator under this Law; and

(n) carrying out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior administrator's duties specified in this Law.

(3) The senior administrator may assign the performance of any of the senior administrator's duties or functions

(a) to an officer or employee of the Líl'wat Nation; and

(b) with the approval of the Council, to a contractor or agent of the Líl'wat Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior administrator of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

18.(1) The Council must appoint a person as senior financial officer of the Líl'wat Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior administrator, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the Líl'wat Nation, including the following duties:

(a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining the accounts of the Líl'wat Nation;

(c) working together with the tax administrator, administering and maintaining the local revenue account;

(d) working together with the tax administrator, preparing the draft annual budgets and any draft amendments to the component of the annual budget respecting the Líl'wat Nation's local revenue account;

(e) preparing the monthly financial information required in section 64, the quarterly financial statements required in section 65 and the draft annual financial statements required in section 66;

(f) preparing the financial components of reports to the Council;

(g) working together with the senior administrator, preparing the multi-year financial plan;

(h) working together with the senior administrator, identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(i) working together with the senior administrator, monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (h), taking into consideration the cost of implementing those controls;

(j) actively monitoring compliance with any agreements and funding arrangements entered into by the Líl'wat Nation;

(k) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;

(l) administering and supervising the maintenance of the records of all receipts and expenditures of the Líl'wat Nation to facilitate the annual audit;

(m) actively monitoring compliance with the Act, this Law, any other applicable Líl'wat Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Líl'wat Nation, other than those matters that are the responsibility of the tax administrator under this Law, another Líl'wat Nation law or the Act;

(n) preparing or providing any documentation and financial information required by the Council or the Finance and Audit Committee to discharge their responsibilities;

(o) evaluating the financial administration systems of the Líl'wat Nation and recommending improvements;

(p) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed;

(q) developing and recommending procedures for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;

(r) performing any other duties of the senior financial officer under this Law; and

(s) carrying out any other activities specified by the senior administrator that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior administrator, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the Líl'wat Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) The tax administrator reports to the senior administrator in respect of the performance of any of the tax administrator's duties or functions under this Law, including the following duties:

(a) working together with the senior financial officer, administering and maintaining the local revenue account; and

(b) working together with the senior financial officer, preparing the draft annual budgets and any draft amendments to the component of the annual budget respecting the Líl'wat Nation's local revenue account.

(2) With the approval of the senior administrator, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the Líl'wat Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart that sets out the governance, management, and administrative systems of the Líl'wat Nation, including Council, Finance and Audit Committee, officer and employee positions; lines of authority; roles and responsibilities; programs and activities; and the linkages between them.

(2) On request, the senior administrator must make available to a Councillor, a member of the Finance and Audit Committee, a member of a Council committee, an officer, employee or contractor or agent of the Líl'wat Nation and a member of the Líl'wat Nation, a copy of the organization chart under subsection (1).

Division 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the Líl'wat Nation, a Councillor must

(a) comply with this Law, the Act, any other applicable Líl'wat Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Líl'wat Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the policies and procedures established by the Council for the avoidance and mitigation of those conflicts, including annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section, the Council may

(a) remove the Councillor from their portfolio;

(b) withhold the Councillor's honoraria for a period of time;

(c) record the Council's displeasure in the Council minutes;

(d) take any other appropriate action authorized under the Leadership Policy or an Election Code; and

(e) use any legal means available to it to remedy the situation.

Conduct of Officers, Employees, and Contractors

22.(1) This section applies to

(a) officers, employees, contractors and agents of the Líl'wat Nation;

(b) persons acting under the delegated authority of the Council or the Líl'wat Nation; and

(c) non-Councillor members of committees of the Council or the Líl'wat Nation.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the Líl'wat Nation, that person must

(a) comply with this Law, the Act, any other applicable Líl'wat Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the policies and procedures established by the Council for the avoidance and mitigation of those conflicts, including to disclose soon as practicable any circumstances which could result in a conflict of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the Líl'wat Nation;

(b) the terms of every contract of a contractor of the Líl'wat Nation;

(c) the terms of appointment of every member of a committee who is not a Councillor; and

(d) the terms of appointment of every agent of the Líl'wat Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked;

(d) the appointment of an agent may be revoked; and

(e) the Líl'wat Nation may use any legal means available to it to remedy the situation.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the Líl'wat Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. On or before March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the next four (4) fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash;

(g) includes a five-year cash-flow projection; and

(h) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the Líl'wat Nation is responsible and must identify

(a) anticipated revenues segregated by significant category, including local revenues, with estimates of the amount of revenue from each category;

(b) anticipated expenditures segregated by significant category, including local revenues, with estimates of the amount of expenditure from each category; and

(c) any anticipated surplus or authorized deficit and the application of year-end surplus.

(2) If the Líl'wat Nation has a Land Code in force, then the revenue category of moneys derived from the Líl'wat Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Líl'wat Nation's lands.

Budget and Planning Process Schedule

26.(1) On or before March 31 of each year, the Council must review and approve the annual budget for the Líl'wat Nation for the next fiscal year.

(2) In order to meet the March 31 deadline at subsection (1),

(a) the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year;

(b) the Finance and Audit Committee must review the draft annual budget and recommend an annual budget to the Council for approval; and

(c) the Finance and Audit Committee must review the draft multi-year financial plan and recommend a multi-year financial plan to the Council for approval,

within a timeframe that allows adequate time for Council review and approval of the annual budget and multi-year financial plan on or before March 31.

(3) In the event that there is a substantial change in the forecasted revenues or expenditures respecting local revenues,

(a) the senior financial officer, in consultation with the tax administrator, must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the Líl'wat Nation's local revenue account, on or before June 15;

(b) the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the Líl'wat Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval, on or before June 30; and

(c) the Council must approve the amendment of the component of the annual budget respecting the Líl'wat Nation's local revenue account, on or before July 31.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the Líl'wat Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the Líl'wat Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the Líl'wat Nation must not be changed without the approval of the Council.

(2) Subject to subsection 26(3) and section 35, unless there is a substantial change in the forecasted revenues or expenses of the Líl'wat Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Líl'wat Nation.

Local Revenue Account Budget Requirements

29. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the Líl'wat Nation unless the account is

(a) in the Líl'wat Nation's legal name;

(b) opened in a financial institution; and

(c) authorized by any two (2) of the following persons:

(i) a Councillor with signing authority,

(ii) the senior administrator, and

(iii) the senior financial officer.

(2) The Líl'wat Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) or (c);

(b) a local revenue account for money from local revenues; and

(c) a tangible capital asset reserve account for money set aside for purposes of section 80.

(3) The Líl'wat Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Líl'wat Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must exercise due diligence to ensure the safekeeping of all money received by the Líl'wat Nation.

(2) The senior financial officer must exercise due diligence to ensure that

(a) all money received by the Líl'wat Nation is deposited, as soon as practicable, into the accounts described in section 30; and

(b) no payment from an account described in section 30 is authorized unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The Líl'wat Nation must not enter into an agreement or undertaking that requires the Líl'wat Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior administrator may approve an expenditure for an emergency purpose that was not anticipated in the annual budget if the expenditure is not expressly prohibited by or under this Law or another Líl'wat Nation law.

(2) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the annual budget to include the expenditure.

(3) Subsection (1) does not give the senior administrator the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in an annual budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Líl'wat Nation in relation to an appropriation must not exceed the amount specified in the annual budget for the Líl'wat Nation for that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in an annual budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(7) The tax administrator must authorize payment out of a local revenue account.

(8) Subject to subsection (7), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Division 4 - General Matters

Advances

39.(1) The senior administrator or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

40. If the Líl'wat Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the allocation from which the agreement will be paid even if the fiscal year for which it was allocated has ended.

Deposit Money

41. Money received by the Líl'wat Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with the agreement under which the deposit has been paid.

Interest

42.(1) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account;

(c) the tangible capital asset reserve account must be retained in that account; and

(d) all other accounts of the Líl'wat Nation must be deposited in the general account referred to in paragraph 30(2)(a).

(3) Subject to the *Interest Act*, the Líl'wat Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Líl'wat Nation that are overdue.

Refunds

43. Money received by the Líl'wat Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

Write-Off of Debts

44. All or part of a debt or obligation owed to the Líl'wat Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

45. If there is an operating surplus at the end of the fiscal year, it must be dealt with as follows:

(a) an operating surplus in the local revenue account must be retained in that account;

(b) an operating surplus in the tangible capital assert serve account must be retained in that account; and

(c) any other operating surplus must be paid into the general account described in paragraph 30(2)(a).

Division 5 - Borrowing

Limitations on Borrowing

46.(1) Except as specifically authorized in this Law or in a local revenue law, or in accordance with a policy made by the Council, the Líl'wat Nation must not borrow money or grant security.

(2) Subject to this Law, if the Líl'wat Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the Líl'wat Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

47.(1) The Líl'wat Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the annual budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The Líl'wat Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The Líl'wat Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Líl'wat Nation.

Financial Agreements

48.(1) The Líl'wat Nation may enter into agreements in the name of the Líl'wat Nation:

(a) for the purpose of efficient management of the Líl'wat Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Líl'wat Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the Líl'wat Nation.

Borrowing for Authorized Expenditures

49.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Líl'wat Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as practicable.

Borrowing Member Requirements

50.(1) If the Líl'wat Nation becomes a borrowing member, then it may only obtain long-term financing secured by property tax revenues from the FNFA as permitted under its local revenue law and the Act.

(2) Money borrowed under subsection (1) may only be used for the purposes permitted under the Act.

(3) Money borrowed by the Líl'wat Nation from the FNFA that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for Repayment of Debts

51. Subject to this Law and a local revenue law, the Líl'wat Nation may borrow money that is required for the repayment or refinancing of any debt of the Líl'wat Nation, other than a debt in relation to money borrowed under subsection 49(1).

Use of Borrowed Money

52.(1) Subject to this section and any local revenue law, money borrowed by the Líl'wat Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Líl'wat Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 58(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

53. A security granted by the Líl'wat Nation must be approved by the Council and signed by

(a) a Councillor designated by the Council; and

(b) the senior administrator or the senior financial officer.

Operational Controls

54. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Líl'wat Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

55.(1) Subject to subsections (2) and (3), the Líl'wat Nation must not

(a) carry on business as a proprietor; or

(b) acquire an interest in a partnership as a general partner.

(2) The Líl'wat Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Líl'wat Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the Líl'wat Nation's lands or lands owned in fee simple by or in trust for the Líl'wat Nation, or

(ii) any other property of the Líl'wat Nation.

(3) The Líl'wat Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the Líl'wat Nation; or

(b) do not otherwise expose the Líl'wat Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

56.(1) Before the Council may authorize a guarantee, the senior financial officer must prepare, and the Council must consider, a report identifying any risks associated with giving the guarantee and assessing the ability of the Líl'wat Nation to honour the guarantee should it be required to do so.

(2) The Líl'wat Nation must not give an indemnity unless it is

(a) authorized under section 93;

(b) necessary and incidental to and included in another agreement to which the Líl'wat Nation is a party; or

(c) in relation to a security granted by the Líl'wat Nation that is authorized under this Law or another Líl'wat Nation law.

(3) Notwithstanding subsections (1) and (2), the Líl'wat Nation must not give a guarantee or indemnity unless the guarantee or indemnity has been reviewed by legal counsel for the Líl'wat Nation.

(4) Subject to a resolution described in section 93, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Líl'wat Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Líl'wat Nation.

Authority to Invest

57.(1) Except as specifically authorized in this Law or another Líl'wat Nation law, the Líl'wat Nation must not invest the Líl'wat Nation's financial assets.

(2) If the Líl'wat Nation is authorized in this Law to invest the Líl'wat Nation's financial assets, the Council may authorize the senior financial officer to invest the Líl'wat Nation's financial assets

(a) in accordance with the policies, procedures or directions made by the Council; or

(b) as recommended by the Finance and Audit Committee and specifically approved by the Council.

Approved Investments

58.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested or reinvested by the Líl'wat Nation in one or more of the following:

(a) securities issued, or guaranteed for principal and interest, by Canada or a province;

(b) investments guaranteed by a chartered bank;

(c) deposits in a savings institution, or non-equity or membership shares of a credit union;

(d) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(e) any other investments or class of investments prescribed by a regulation under the Act; or

(f) any other investments specifically authorized under the *Municipal Finance Authority Act*, R.S.B.C. 1996, c. 325 or another act.

(2) If the Líl'wat Nation has established an investment account under section 30, the Líl'wat Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Líl'wat Nation is a shareholder;

(b) a trust in which the Líl'wat Nation is a beneficiary;

(c) a limited partnership in which the Líl'wat Nation is a partner; or

(d) a member investment program described in section 59.

(3) Despite any other provision in this section, the Líl'wat Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the FNFA:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the Líl'wat Nation has a loan from the FNFA secured by other revenues.

Permitted Investments in Líl'wat Nation Member Activities

59.(1) The Líl'wat Nation may only make a loan to a member of the Líl'wat Nation or to an entity in which a member of the Líl'wat Nation has an interest if the loan is made from a program of the Líl'wat Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for the Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the Líl'wat Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the Líl'wat Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

60.(1) If the Líl'wat Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the Líl'wat Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

61. Annually, and more often if necessary, the senior administrator and senior financial officer must

(a) identify and assess any significant risks to the Líl'wat Nation's financial assets, the Líl'wat Nation's tangible capital assets as defined in Part V and the operations of the Líl'wat Nation; and

(b) report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in paragraph (a) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

62.(1) After consulting with the Finance and Audit Committee, the senior administrator

(a) must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 61 and any other risks associated with any assets, property or resources under the care or control of the Líl'wat Nation; and

(b) may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

(2) The Finance and Audit Committee must report to the Council on all insurance coverage procured in accordance with subsection (1).

Division 7 - Financial Reporting

GAAP

63. All accounting practices of the Líl'wat Nation must comply with GAAP.

Monthly Financial Information

64. No more than thirty (30) days following the end of each month, the senior financial officer must prepare and provide to the Council and the Finance and Audit Committee, financial information respecting the financial affairs of the Líl'wat Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

Quarterly Financial Statements

65.(1) No more than forty-five (45) days following the end of each quarter of the fiscal year, the senior financial officer must prepare and provide to the Council and the Finance and Audit Committee, financial statements for the Líl'wat Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) No more than sixty (60) days following the end of each quarter of the fiscal year, the quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee; and

(b) reviewed and approved by the Council.

(3) If the Líl'wat Nation has a loan from the FNFA that is secured by other revenues, the senior financial officer must

(a) account for and report on all other revenues of the Líl'wat Nation separately from other money of the Líl'wat Nation; and

(b) provide the FNFA or the FMB, on its request, with information respecting the other revenues account.

Annual Financial Statements

66.(1) At the end of each fiscal year the senior financial officer must prepare, and provide to the Finance and Audit Committee and to the Council for review, the annual financial statements of the Líl'wat Nation for that fiscal year

(a) in accordance with GAAP to a standard that is at least comparable to that generally accepted for governments in Canada; and

(b) in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The annual financial statements must include the following information:

(a) the financial information of the Líl'wat Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the FMB standards respecting financial reporting of the local revenue account; and

(c) if the Líl'wat Nation has a Land Code in force, the revenue categories for the Líl'wat Nation's lands referred to in subsection 25(2).

(3) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations written off by the Líl'wat Nation;

(d) a report setting out the information required in paragraph 59(3)(c);

(e) if the Líl'wat Nation has a Land Code in force, a report setting out moneys of the Líl'wat Nation derived from Líl'wat Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Líl'wat Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

67.(1) The Líl'wat Nation must appoint an auditor for each fiscal year to hold office until the date the auditor's successor is appointed, subject to subsection (2).

(2) At least every three (3) years, the Líl'wat Nation must put out a request for proposals or request for quotations from potential auditors, and the Finance and Audit Committee must make a recommendation to the Council, taking into consideration input from the senior administrator and senior financial officer.

(3) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation to confirm in that the annual financial statements and the audit of them comply with this Law, the Act, and FMB standards.

(4) To be eligible for appointment as the auditor of the Líl'wat Nation, an auditor must

(a) be independent of the Líl'wat Nation, its related bodies, Councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada, the Society of Management Accountants of Canada, or their successor organizations, and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province of British Columbia.

(5) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Líl'wat Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

68.(1) Not more than one hundred and twenty (120) days after the end of each fiscal year, the auditor must conduct an audit of the annual financial statements of the Líl'wat Nation in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada .

(2) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) review comments on the special purpose reports referred to in subsection 66(3).

Auditor's Authority

69.(1) To conduct an audit of the annual financial statements of the Líl'wat Nation, the auditor must be given access to

(a) all records of the Líl'wat Nation for examination or inspection, and copies of these records on request; and

(b) access to any Councillor, officer, employee, contractor or agent of the Líl'wat Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Líl'wat Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which they must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Líl'wat Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Finance and Audit Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

70.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration no more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements no more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

71.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by the

(i) Chief of the Líl'wat Nation,

(ii) Chair,

(iii) senior administrator, and

(iv) senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's review comments of the special purpose reports referred to in subsection 66(3).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the Líl'wat Nation at the principal administrative offices of the Líl'wat Nation during normal business hours, by appointment.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available, by appointment during normal business hours, at the principal administrative offices of the Líl'wat Nation, for inspection by

(a) members of the Líl'wat Nation;

(b) any person with an interest in, or the right to occupy, possess or use the Líl'wat Nation's lands;

(c) the FNTC, the FMB and the FNFA; and

(d) the Minister of Indian Affairs and Northern Development.

Annual Report

72.(1) No more than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the Líl'wat Nation for the previous fiscal year, which report must include

(a) a description of the services and operations of the Líl'wat Nation;

(b) a progress report on any established financial objectives and performance measures of the Líl'wat Nation; and

(c) the audited annual financial statements of the Líl'wat Nation for the previous fiscal year, including special purpose reports.

(2) The annual report referred to in subsection (1) must be made available to the members of the Líl'wat Nation at the principal administrative offices of the Líl'wat Nation.

(3) The senior administrator must provide a paper or electronic copy of the annual report referred to in subsection (1)

(a) to a member of the Líl'wat Nation as soon as practicable after a request is made by the member;

(b) to the FMB as soon as practicable after the report's publication, if the Líl'wat Nation has a certificate issued by the FMB under section 50(3) of the Act; and

(c) to the FNFA as soon as practicable after the report's publication, if the Líl'wat Nation is a borrowing member.

(4) The senior administrator must establish and maintain a register for the annual report that identifies all members of the Líl'wat Nation who have requested a copy of the annual report and which includes

(a) the date each request was received; and

(b) the date the annual report was provided to the member.

(5) If the senior administrator does not provide a copy of the annual report to a member within a reasonable time after the member's request, the member may apply to the Council to request a copy.

(6) The senior administrator must report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsections (2), (3) and (4).

Division 8 - Information and Information Technology

Ownership of Records

73.(1) All records that are produced by or on behalf of the Líl'wat Nation or kept, used or received by any person on behalf of the Líl'wat Nation are the property of the Líl'wat Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Líl'wat Nation.

Operations Manual

74.(1) The senior administrator must prepare and maintain a current operations manual respecting the Líl'wat Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the Líl'wat Nation, subject to reasonable exceptions, including with respect to security, confidentiality, or relevance.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Líl'wat Nation, that part of the operations manual must be made available to the contractor or agent, as appropriate.

Record Keeping and Maintenance

75.(1) The senior administrator must ensure that the Líl'wat Nation prepares, maintains, stores and keeps secure all of the Líl'wat Nation's records that are required under this Law or any other applicable law.

(2) The Líl'wat Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to Líl'wat Nation's records.

Local Revenue Account Records

76.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Líl'wat Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Líl'wat Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of Information

77.(1) No person may be given access to the Líl'wat Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the Líl'wat Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

(3) All Councillors, Finance and Audit Committee members, committee members, officers, employees, contractors and agents of the Líl'wat Nation must sign a confidentiality agreement.

Information Technology

78. The Council must establish policies or procedures or give directions respecting information technology used by the Líl'wat Nation in its operations to ensure the integrity of the Líl'wat Nation's financial administration system and its database.

PART V

CAPITAL PROJECTS

Council General Duties

79. The Council must take reasonable steps to ensure that

(a) the Líl'wat Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the Líl'wat Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Líl'wat Nation's lands are located.

Tangible Capital Assets Reserve Fund

80. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

81. At each Finance and Audit Committee meeting, the senior financial officer must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 82 for every capital project.

Life-cycle Management Program

82.(1) The senior financial officer must ensure that the Líl'wat Nation establishes and keeps current a register of all the Líl'wat Nation's tangible capital assets that identifies each of these assets and includes the following information, as applicable:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before October 31 of each year, the senior financial officer must arrange for the inspection and review of the state of each of the Líl'wat Nation's tangible capital assets to establish or update information respecting the following matters, as applicable:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before November 30 of each year, the senior financial officer must prepare the following, as applicable:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Líl'wat Nation's tangible capital assets for the next fiscal year;

(b) short- and long-term forecasts of the estimated cost for rehabilitation or replacement of the Líl'wat Nation's tangible capital assets;

(c) the proposed budget for rehabilitation the Líl'wat Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the Líl'wat Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

83.(1) On or before December 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 81 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before December 15 of each year, the Finance and Audit Committee must review any plans for new construction of the Líl'wat Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

84.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All Líl'wat Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

85. The senior administrator may retain the services of a professional engineer or other consultant to assist the senior administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

PART VI
MISCELLANEOUS

FMB Standards and Authority

86.(1) If the Líl'wat Nation is a borrowing member or has a certificate issued by the FMB under section 50(3) of the Act, then

(a) the Líl'wat Nation must comply with all applicable FMB standards; and

(b) if the Council becomes aware that the Líl'wat Nation is not complying with a FMB standard referred to in paragraph (a), the Council must as soon as practicable take the required actions to bring the Líl'wat Nation into compliance with the FMB standard.

(2) Without limiting section 53 of the Act, if the Líl'wat Nation is a borrowing member and the FMB gives notice to the Líl'wat Nation that third-party management of the Líl'wat Nation's local revenues is required, the Council of the Líl'wat Nation delegates to the FMB

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the Líl'wat Nation's local revenues under the Act.

(3) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations,* if the Líl'wat Nation is a borrowing member and the FMB gives notice to the Líl'wat Nation that third-party management of the Líl'wat Nation's other revenues is required, the Council of the Líl'wat Nation delegates to the FMB

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations,* and

(b) any other of the Council's powers required to give effect to third-party management of the Líl'wat Nation's other revenues under the Act.

Land Management Obligations

87. If the Líl'wat Nation has a Land Code in force, then

(a) the Líl'wat Nation must comply with the Land Code and with the *First Nations Land Management Act*; and

(b) the Council must establish and implement a policy that provides a method consistent with the requirements of the Land Code for being accountable to members of the Líl'wat Nation for the management of the Líl'wat Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Policy for Member Information or Involvement

88.(1) The Council must post a public notice of each Council meeting when each of the following is presented for Council approval:

(a) the multi-year financial plan;

(b) the annual budget, including any component of the annual budget respecting the Líl'wat Nation's local revenue account;

(c) an amendment to the annual budget;

(d) annual budget deficits or extraordinary expenditures;

(e) capital projects;

(f) borrowing for new capital projects; and

(g) proposed amendments to this Law.

(2) A notice provided under subsection (1) must state whether and how the members may be involved in the decision under consideration.

Reports of Breaches and Financial Irregularities

89.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Líl'wat Nation is not authorized by or under this Law or another Líl'wat Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Líl'wat Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the Chair, the Chief, a member of the Finance and Audit Committee, the senior administrator or the senior financial officer.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair, the Chief, a member of the Finance and Audit Committee, the senior administrator or the senior financial officer.

(3) If an officer, employee, contractor or agent of the Líl'wat Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Chair, the Chief, a member of the Finance and Audit Committee, the senior administrator or the senior financial officer.

Inquiry into Report

90.(1) A person to whom a report is made under section 89 must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) A person who receives a report under section 89 may refer the investigation to an independent third party.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to

the Finance and Audit Committee under this section, including the Finance and Audit Committee's recommendations, if any.

Protection of Parties

91.(1) All reasonable steps must be taken by the senior administrator, the members of the Finance and Audit Committee and the Councillors to ensure that the identity of the person who makes a report under section 89 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 89 must not be subjected to any form of reprisal by the Líl'wat Nation or by a Councillor, officer, employee, contractor or agent of the Líl'wat Nation as a result of making that report.

(3) The senior administrator and the Chair must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) If a person makes a report under section 89 that is frivolous or vexatious, the Líl'wat Nation may use any legal means available it to remedy the situation, including taking action in accordance with section 21 or 22.

(5) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 89 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 89; and

(c) concerning the fair treatment of a person against whom a report has been made under section 89.

Liability for Improper Use of Money

92.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the Líl'wat Nation's local revenue law is personally liable to the Líl'wat Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Líl'wat Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Líl'wat Nation under subsection (1) may be recovered for the Líl'wat Nation by the Líl'wat Nation, a member of the Líl'wat Nation or a person who holds a security under a borrowing made by the Líl'wat Nation.

(4) It is a good defence to any action brought against an officer or employee of the Líl'wat Nation for unauthorized expenditure, investment or use of the Líl'wat Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in their opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

93.(1) Subject to subsection (2), the Council may by resolution indemnify or provide for the indemnification of a named Líl'wat Nation official, a category of Líl'wat Nation official or all Líl'wat Nation officials in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a Líl'wat Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

94. At least annually, as part of the year-end process, the Finance and Audit Committee must conduct a review of this Law in order to

(a) determine if it facilitates effective and sound financial administration of the Líl'wat Nation; and

(b) identify any amendments to this Law that may better serve this objective.

Provision of Law to FNFA

95. If the Líl'wat Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the FNFA as soon as practicable after the FMB approves this Law.

Repeal

96. The *Mount Currie Indian Band Financial Administration Law, 2013*, is repealed.

Coming into Force

97. This Law comes into force on the day after this Law is approved by the FMB under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 24th day of March, 2015, at Mount Currie, in the Province of British Columbia. A quorum of the Council consists of seven (7) members of the Council.

signed Dean Nelson
Political Chief Dean Nelson

signed Leonard Andrew
Cultural Chief Leonard Andrew

signed Joshua Ryan Anderson
Councillor Joshua Ryan Anderson

signed Helena Edmons
Councillor Helena Edmonds

signed Vaughan Gabriel
Councillor Vaughan Gabriel

signed Luke Johnny
Councillor Luke Johnny

signed Lois Mamaya7 Joseph
Councillor Lois Mamaya7 Joseph

signed Maxine Joseph-Bruce
Councillor Maxine Joseph-Bruce

signed Felicity Nelson
Councillor Felicity Nelson

signed Martina Pierre
Councillor Martina Pierre

signed Rosemary Stager
Councillor Rosemary Stager

signed Alphonse Byron Wallace
Councillor Alphonse Byron Wallace

signed Carl Wallace
Councillor Carl Wallace

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Kootenay Indian Band in the Province of British Columbia,

Lower Kootenay Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER KOOTENAY INDIAN BAND
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Lower Kootenay Indian Band Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lower Kootenay Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Kootenay Indian Band Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of Parts 1 and 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2015, at Creston, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Jason Louie

Councillor Jared Basil

Councillor Mary Basil

Councillor Sandra Luke

Councillor Destyni Basil

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	$55,291.73
Total:	**$55,291.73**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$22,166.73
b. BC Assessment Authority services	$ 500.00
2. Community Development	
a. Land Rehabilitation and Beautification	$25,000.00
3. Fiscal Services	
a. Other Fiscal Services	$2,625.00
4. Contingency Amounts	
a. Contingency Amounts	$5,000.00
Total:	**$55,291.73**
Balance:	**0**

Note: The First Nation has the following service agreement with a third-party service provider, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

BC Assessment Authority	$ 500.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Kootenay Indian Band in the Province of British Columbia,

Lower Kootenay Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER KOOTENAY INDIAN BAND
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Lower Kootenay Indian Band Assessment Law, 2008*;

"First Nation" means the Lower Kootenay Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Kootenay Indian Band Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2015, at Creston, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Jason Louie

Councillor Jared Basil

Councillor Mary Basil

Councillor Sandra Luke

Councillor Destyni Basil

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
	Rate
1 Residential	9.559400
2 Utilities	50.216375
3 Supportive Housing	-
4 Major Industry	-
5 Light Industry	8.113708
6 Business and Other	4.483066
7 Forest Land	-
8 Recreational Property/Non-Profit Organization	-
9 Farm	19.777190

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Nicola Indian Band in the Province of British Columbia,

Lower Nicola Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 9th day of July, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

LOWER NICOLA INDIAN BAND

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Nicola Indian Band Property Taxation Law, 2009* as amended by the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change

the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of June, 2015, at Merritt, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Aaron Sam

Councilor Clyde Sam

Councilor Clarence Basil Jr.

Councilor Harold Joe

Councilor Nicholas Peterson

Councilor Robert Sterling

Councilor Arthur Dick

Councilor Molly Toodlican

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1	Local revenues for current fiscal year		
	a.	Property Tax	$ 1,394,320
2	Other Revenue		
	a.	Payment in lieu of taxes	15,113
3	Accumulated Surplus – Local revenues carried over from previous fiscal year		
TOTAL REVENUES			$ 1,409,433

PART 2: EXPENDITURES

1	General Government Expenditures		
	a.	Executive and Legislative	$ 240,000
	b.	General Administrative	290,000
2	Protection Services		
	a.	Firefighting	95,821
3	Recreation and Cultural Services		
	a.	Recreation - Arena	55,000
4	Community Development		
	a.	Education	47,417
5	Environment Health Services		
	a.	Community services	25,000
	b.	Recycling (100% first year, 20% after)	10,000
6	Fiscal Services		
	a.	Other Payments – bank loans	212,400
7	Contingency Amounts		21,439
8	Transfers into reserve funds		
	a.	Land Management and Capital Development Reserve	412,356
TOTAL EXPENDITURES			$ 1,409,433
BALANCE			$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Thompson-Nicola Regional District – 2015 Environmental Health Services Agreement	
Waste Reduction, Recycling	$18,090
Solid Waste Collection, Disposal	$12,060
Thompson-Nicola Regional District – 2015 911 Emergency Telephone Services Agreement	
911 Emergency Telephone	$2,530
District of Logan Lake – 2015 Mutual Aid Agreement	
Fire and Rescue	$200
City of Merritt	
Local bus service	$5,000
Fire Suppression Agreement	$3,600

Appendix A

Reserve Fund Balances

1. Land Management and Capital Development	
Beginning balance as of April 1, 2015:	$766,469
Transfers out	
to local revenue account:	
Transfers in	
from local revenue account:	$412,356
Interest earned in current year:	10,000
Ending balance as of March 31, 2016:	$1,188,825
2. Tangible Capital Asset Replacement	
Beginning balance as of April 1, 2015:	$103.538
Transfers out	
to local revenue account	
Transfers in	
from local revenue account:	
Interest earned in current year	1,000
Ending balance as of March 31, 2016:	$104,538

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Nicola Indian Band in the Province of British Columbia,

Lower Nicola Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 9th day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules, Chief Commissioner
First Nations Tax Commission

LOWER NICOLA INDIAN BAND

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

"First Nation" means the Lower Nicola Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Nicola Indian Band Property Taxation Law, 2009* as amended by the *Lower Nicola Indian Band Property Taxation Amending Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that

third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of June, 2015, at Merritt, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Aron Sam, Chief

Clarence Basil, Jr., Councilor

Arthur Dick, Councilor

Clyde Sam, Councilor

Nicholas Peterson, Councilor

Robert Sterling, Councilor

Molly Toodlican, Councillor

Harold Joe, Councillor

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000
1 Residential	8.0000
2 Utilities	68.0488
4 Major Industry	70.0000
5 Light Industry	26.1250
6 Business/Other	25.7909
7 Managed Forest Land	7.3000
8 Recreational/Non-Profit	10.0000
9 Farm Land	29.0000

LOWER NICOLA INDIAN BAND
FINANCIAL ADMINISTRATION LAW 2014

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–23]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–17]
Division 3 - Officers and Employees ..... [ss. 18–21]
Division 4 - Conduct Expectations ..... [ss. 22–23]
PART IV - Financial Management ..... [ss. 24–83]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 24–31]
Division 2 - Financial Institution Accounts ..... [ss. 32–33]
Division 3 - Expenditures ..... [ss. 34–41]
Division 4 - General Matters ..... [ss. 42–49]
Division 5 - Borrowing ..... [ss. 50–59]
Division 6 - Risk Management ..... [ss. 60–67]
Division 7 - Financial Reporting ..... [ss. 68–77]
Division 8 - Information and Information Technology ..... [ss. 78–83]
PART V - Capital Projects ..... [ss. 84–92]
PART VI - Miscellaneous ..... [ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation ..... [ss. 1–2]
PART II - Councillors and Committee Members ..... [ss. 3–10]
PART III - Officers and Employees ..... [ss. 11–17]
PART IV - Contractors ..... [ss. 18–23]

WHEREAS:

A. Pursuant to [section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Lower Nicola Indian Band considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Lower Nicola Indian Band enacts as follows:

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on December 16, 2014.

PART I
CITATION

Citation

1. This Law may be cited as *the Lower Nicola Indian Band Financial Administration Law, 2014*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the Lower Nicola Indian Band referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the Lower Nicola Indian Band appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the Lower Nicola Indian Band under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the Lower Nicola Indian Band;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the Lower Nicola Indian Band;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Director of Finance" means the person appointed Director of Finance under section 19;

"Executive Director" means the person appointed Executive Director under section 18;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Lower Nicola Indian Band;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Lower Nicola Indian Band's financial statements;

"financial records" means all records respecting the financial administration of the Lower Nicola Indian Band, including the minutes of meetings of the Council and the Finance and Audit Committee;

"fiscal year" means the fiscal year of the Lower Nicola Indian Band set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"Lower Nicola Indian Band" means the Lower Nicola Indian Band;

"Lower Nicola Indian Band's financial assets" means all money and other financial assets of the Lower Nicola Indian Band;

"Lower Nicola Indian Band's lands" means all reserves of the Lower Nicola Indian Band within the meaning of the *Indian Act*;

"Lower Nicola Indian Band law" means any law, including any by-law or code, of the Lower Nicola Indian Band made by the Council or the membership of the Lower Nicola Indian Band;

"Lower Nicola Indian Band's records" means all records of the Lower Nicola Indian Band respecting its governance, management, operations and financial administration;

local revenue law" means a local revenue law made by the Lower Nicola Indian Band under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the Executive Director, Director of Finance, tax administrator and any other employee of the Lower Nicola Indian Band designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the Lower Nicola Indian Band,

(b) any corporation in which the Lower Nicola Indian Band has a material or controlling interest,

(c) any partnership in which the Lower Nicola Indian Band or another related body of the Lower Nicola Indian Band is a partner with a material or controlling interest, or

(d) a trust of the Lower Nicola Indian Band;

" " "special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the Lower Nicola Indian Band's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the Lower Nicola Indian Band.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another Lower Nicola Indian Band law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the Lower Nicola Indian Band.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the Lower Nicola Indian Band whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Lower Nicola Indian Band law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the Lower Nicola Indian Band; and

(d) the approval of borrowing of the Lower Nicola Indian Band.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Lower Nicola Indian Band.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Lower Nicola Indian Band assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Lower Nicola Indian Band that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the Director of Finance must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the Lower Nicola Indian Band to a councillor and to each of the dependents of the councillor;

(b) any contracts between the Lower Nicola Indian Band and a councillor and between the Lower Nicola Indian Band and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the Lower Nicola Indian Band to the Executive Director and to each of the dependents of the Executive Director; and

(d) any contracts between the Lower Nicola Indian Band and the Executive Director and between the Lower Nicola Indian Band and a dependent of the Executive Director for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the Lower Nicola Indian Band;

(b) under a program or service universally accessible to all members of the Lower Nicola Indian Band on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the Lower Nicola Indian Band government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the Lower Nicola Indian Band government as a result of the individual's receipt of the following from the Lower Nicola Indian Band:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any Lower Nicola Indian Band committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all Lower Nicola Indian Band members;

(iv) payments or benefits paid under a program or service universally accessible to Lower Nicola Indian Band members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Committee of the Lower Nicola Indian Band is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the Lower Nicola Indian Band.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the Lower Nicola Indian Band;

(b) an individual who has an immediate family member who is an officer of the Lower Nicola Indian Band;

(c) an individual who provides consulting, advisory or other services to the Lower Nicola Indian Band or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the Lower Nicola Indian Band or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the Lower Nicola Indian Band or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the Lower Nicola Indian Band, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the Lower Nicola Indian Band and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the Executive Director and the Director of Finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The Executive Director or the Director of Finance may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the Executive Director or the Director of Finance; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the Executive Director, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the Lower Nicola Indian Band:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the Lower Nicola Indian Band against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Lower Nicola Indian Band that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the Lower Nicola Indian Band:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the Lower Nicola Indian Band;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the Lower Nicola Indian Band:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any Lower Nicola Indian Band reports;

(d) to review, monitor and report to the Council on the appropriateness of the Lower Nicola Indian Band's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the Lower Nicola Indian Band's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the Lower Nicola Indian Band's financial assets, including debts owed to the Lower Nicola Indian Band;

(g) to review and report to the Council on the Lower Nicola Indian Band's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the Lower Nicola Indian Band, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the Lower Nicola Indian Band's insurance coverage respecting significant Lower Nicola Indian Band risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Executive Director

18.(1) The Council must appoint a person as Executive Director of the Lower Nicola Indian Band and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the Executive Director is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Lower Nicola Indian Band, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Lower Nicola Indian Band;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the Lower Nicola Indian Band;

(c) to hire the employees of the Lower Nicola Indian Band, as the Executive Director considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the Lower Nicola Indian Band;

(e) to oversee and administer the contracts of the Lower Nicola Indian Band;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the Executive Director under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the Executive Director's duties specified in this Law.

(3) The Executive Director may assign the performance of any of the Executive Director's duties or functions

(a) to an officer or employee of the Lower Nicola Indian Band; and

(b) with the approval of the Council, to a contractor or agent of the Lower Nicola Indian Band.

(4) Any assignment of duties or functions under subsection (3) does not relieve the Executive Director of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

19.(1) The Council must appoint a person as Director of Finance of the Lower Nicola Indian Band and may set the terms and conditions of that appointment.

(2) Reporting to the Executive Director, the Director of Finance is responsible for the day-to-day management of the systems of the financial administration of the Lower Nicola Indian Band, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the Lower Nicola Indian Band;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the Lower Nicola Indian Band's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the Lower Nicola Indian Band;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the Lower Nicola Indian Band to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable Lower Nicola Indian Band law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Lower Nicola Indian Band, other than those matters that are the responsibility of the tax administrator under this Law, another Lower Nicola Indian Band law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the Lower Nicola Indian Band and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the Director of Finance under this Law; and

(o) to carry out any other activities specified by the Executive Director that are not contrary to the Act or inconsistent with the Director of Finance's duties under this Law.

(3) With the approval of the Executive Director, the Director of Finance may assign the performance of any of the duties or functions of the Director of Finance to any officer, employee, contractor or agent of the Lower Nicola Indian Band, but this assignment does not relieve the Director of Finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the Executive Director in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the Executive Director, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the Lower Nicola Indian Band, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Lower Nicola Indian Band.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the Lower Nicola Indian Band;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the Lower Nicola Indian Band,

(ii) the Executive Director, the Director of Finance, the tax administrator and other officers of the Lower Nicola Indian Band, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the Executive Director must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the Lower Nicola Indian Band and a member of the Lower Nicola Indian Band.

(4) In the course of discharging his or her responsibilities under this Law, the Executive Director must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the Lower Nicola Indian Band hires or retains qualified and competent personnel to carry out the financial administration activities of the Lower Nicola Indian Band.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the Lower Nicola Indian Band, a councillor must

(a) comply with this Law, the Act, any other applicable Lower Nicola Indian Band law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Lower Nicola Indian Band;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the Lower Nicola Indian Band;

(b) a person acting under the delegated authority of the Council or the Lower Nicola Indian Band; or

(c) a member of a committee of the Council or the Lower Nicola Indian Band who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the Lower Nicola Indian Band, that person must

(a) comply with this Law, the Act, any other applicable Lower Nicola Indian Band law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the Lower Nicola Indian Band;

(b) the terms of every contract of a contractor of the Lower Nicola Indian Band;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the Lower Nicola Indian Band.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the Lower Nicola Indian Band is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the Lower Nicola Indian Band is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the Lower Nicola Indian Band's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Lower Nicola Indian Band's lands.

(3) In subsection (2), "natural resources" means any material on or under the Lower Nicola Indian Band's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the Director of Finance must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the Lower Nicola Indian Band for the next fiscal year.

(4) On or before June 15 of each year, the Director of Finance must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the Lower Nicola Indian Band's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the Lower Nicola Indian Band's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the Lower Nicola Indian Band's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the Lower Nicola Indian Band demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the Lower Nicola Indian Band.

Amendments to Annual Budgets

29.(1) The annual budget of the Lower Nicola Indian Band must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the Lower Nicola Indian Band or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Lower Nicola Indian Band.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for Lower Nicola Indian Band Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the Lower Nicola Indian Band must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the Lower Nicola Indian Band's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the Lower Nicola Indian Band may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the Lower Nicola Indian Band unless the account is

(a) in the name of the Lower Nicola Indian Band;

(b) opened in a financial institution; and

(c) authorized by the Executive Director or the Director of Finance.

(2) The Lower Nicola Indian Band must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the Lower Nicola Indian Band has money held in trust;

(d) a land and resources account for money from revenues from the Lower Nicola Indian Band's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The Lower Nicola Indian Band may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Lower Nicola Indian Band's financial assets.

Accounts Management

33.(1) The Director of Finance must ensure the safekeeping of all money received by the Lower Nicola Indian Band.

(2) The Director of Finance

(a) must deposit all money received by the Lower Nicola Indian Band as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The Lower Nicola Indian Band must not enter into an agreement or undertaking that requires the Lower Nicola Indian Band to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The Executive Director may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Lower Nicola Indian Band law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the Executive Director the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Lower Nicola Indian Band in relation to an appropriation must not exceed the amount specified in the budget for the Lower Nicola Indian Band for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The Executive Director or the Director of Finance must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the Executive Director or Director of Finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the Lower Nicola Indian Band may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

Division 4 - General Matters

Advances

42.(1) The Executive Director or the Director of Finance may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the Lower Nicola Indian Band withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the Lower Nicola Indian Band as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the Lower Nicola Indian Band may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Lower Nicola Indian Band that are overdue.

Refunds

46.(1) Money received by the Lower Nicola Indian Band that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the Lower Nicola Indian Band may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the Lower Nicola Indian Band may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the Lower Nicola Indian Band must not borrow money or grant security.

(2) Subject to this Law, if the Lower Nicola Indian Band is authorized in this Law to borrow money or grant security, the Council may authorize the Director of Finance to borrow money or grant security in the name of the Lower Nicola Indian Band

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The Lower Nicola Indian Band may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The Lower Nicola Indian Band may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The Lower Nicola Indian Band may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Lower Nicola Indian Band.

Financial Agreements

52.(1) The Lower Nicola Indian Band may enter into the following agreements in the name of the Lower Nicola Indian Band:

(a) for the purpose of efficient management of the Lower Nicola Indian Band's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Lower Nicola Indian Band's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the Director of Finance may enter into any agreements referred to in subsection (1) on behalf of the Lower Nicola Indian Band.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the Director of Finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Lower Nicola Indian Band may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the Lower Nicola Indian Band is a borrowing member.

(2) The Lower Nicola Indian Band must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The Lower Nicola Indian Band may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the Lower Nicola Indian Band from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the Lower Nicola Indian Band must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the Lower Nicola Indian Band may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the Lower Nicola Indian Band may borrow money that is required for the repayment or refinancing of any debt of the Lower Nicola Indian Band, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the Lower Nicola Indian Band for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Lower Nicola Indian Band and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the Lower Nicola Indian Band must be signed by a councillor designated by the Council and by the Executive Director or the Director of Finance.

(2) A security granted by the Lower Nicola Indian Band in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Lower Nicola Indian Band's operations.

Division 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the Lower Nicola Indian Band must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Lower Nicola Indian Band may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Lower Nicola Indian Band governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the Lower Nicola Indian Band's lands or lands owned in fee simple by, or in trust for, the Lower Nicola Indian Band, or

(ii) any other property of the Lower Nicola Indian Band.

(3) The Lower Nicola Indian Band may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the Lower Nicola Indian Band; or

(b) do not otherwise expose the Lower Nicola Indian Band's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The Lower Nicola Indian Band must not give a guarantee unless the Council has considered the report of the Director of Finance under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the Director of Finance must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the Lower Nicola Indian Band to honour the guarantee should it be required to do so.

(3) The Lower Nicola Indian Band must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the Lower Nicola Indian Band is a party; or

(c) in relation to a security granted by the Lower Nicola Indian Band that is authorized under this Law or another Lower Nicola Indian Band law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Lower Nicola Indian Band and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Lower Nicola Indian Band.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another Lower Nicola Indian Band law, the Lower Nicola Indian Band must not invest the Lower Nicola Indian Band's financial assets.

(2) If the Lower Nicola Indian Band is authorized in this Law to invest the Lower Nicola Indian Band's financial assets, the Council may authorize the Director of Finance to invest the Lower Nicola Indian Band's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the Lower Nicola Indian Band in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Lower Nicola Indian Band as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Lower Nicola Indian Band's lands are located.

(3) If the Lower Nicola Indian Band has established an investment account under section 32, the Lower Nicola Indian Band may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Lower Nicola Indian Band is a shareholder;

(b) a trust in which the Lower Nicola Indian Band is a beneficiary;

(c) a limited partnership in which the Lower Nicola Indian Band is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the Lower Nicola Indian Band may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the Lower Nicola Indian Band has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in Lower Nicola Indian Band Member Activities

64.(1) The Lower Nicola Indian Band may only make a loan to a member of the Lower Nicola Indian Band or to an entity in which a member of the Lower Nicola Indian Band has an interest if the loan is made from a program of the Lower Nicola Indian Band that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the Director of Finance must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the Lower Nicola Indian Band;

(b) the terms and conditions of the program must be published and accessible to all members of the Lower Nicola Indian Band;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the Lower Nicola Indian Band is authorized to make an investment or loan under this Law, the Director of Finance may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the Lower Nicola Indian Band is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the Executive Director must identify and assess any significant risks to the Lower Nicola Indian Band's financial assets, the Lower Nicola Indian Band's tangible capital assets as defined in Part V and the operations of the Lower Nicola Indian Band.

(2) Annually, and more often if necessary, the Executive Director must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the Lower Nicola Indian Band.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

68. All accounting practices of the Lower Nicola Indian Band must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the Director of Finance must prepare financial information respecting the financial affairs of the Lower Nicola Indian Band in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Director of Finance must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the Director of Finance must prepare financial statements for the Lower Nicola Indian Band for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Director of Finance must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the Lower Nicola Indian Band has a loan from the First Nations Finance Authority that is secured by other revenues, the Director of Finance must

(a) account for and report on all other revenues of the Lower Nicola Indian Band separately from other money of the Lower Nicola Indian Band; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the Director of Finance must prepare the annual financial statements of the Lower Nicola Indian Band for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the Lower Nicola Indian Band for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the Lower Nicola Indian Band's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the Lower Nicola Indian Band;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the Lower Nicola Indian Band has a land code in force, a report setting out moneys of the Lower Nicola Indian Band derived from Lower Nicola Indian Band lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Lower Nicola Indian Band lands; and

(f) any other report required under the Act or an agreement.

(5) The Director of Finance must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the Lower Nicola Indian Band must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The Lower Nicola Indian Band must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the Lower Nicola Indian Band, an auditor must

(a) be independent of the Lower Nicola Indian Band, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the Lower Nicola Indian Band are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Lower Nicola Indian Band in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the Lower Nicola Indian Band, the auditor must be given access to

(a) all records of the Lower Nicola Indian Band for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the Lower Nicola Indian Band to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Lower Nicola Indian Band as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Lower Nicola Indian Band.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the Lower Nicola Indian Band or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the Director of Finance; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the Lower Nicola Indian Band at the principal administrative offices of the Lower Nicola Indian Band during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the Lower Nicola Indian Band during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the Lower Nicola Indian Band for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the Lower Nicola Indian Band;

(b) a progress report on any established financial objectives and performance measures of the Lower Nicola Indian Band; and

(c) the audited annual financial statements of the Lower Nicola Indian Band for the previous fiscal year, including special purpose reports.

(3) The Executive Director must provide the annual report referred to in subsection (1)

(a) to a member of the Lower Nicola Indian Band as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the Lower Nicola Indian Band has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the Lower Nicola Indian Band is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to Lower Nicola Indian Band members who have requested but have not been provided with the annual report of the Lower Nicola Indian Band including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the Executive Director to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the Lower Nicola Indian Band or kept, used or received by any person on behalf of the Lower Nicola Indian Band are the property of the Lower Nicola Indian Band.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Lower Nicola Indian Band.

Operations Manual

79.(1) The Executive Director must prepare and maintain a current operations manual respecting every element of the Lower Nicola Indian Band's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the Lower Nicola Indian Band.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Lower Nicola Indian Band, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The Executive Director must ensure that the Lower Nicola Indian Band prepares, maintains, stores and keeps secure all of the Lower Nicola Indian Band's records that are required under this Law or any other applicable law.

(2) The Lower Nicola Indian Band's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the Lower Nicola Indian Band must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to Lower Nicola Indian Band's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Lower Nicola Indian Band, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The Director of Finance must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Lower Nicola Indian Band, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the Lower Nicola Indian Band's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the Lower Nicola Indian Band's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the Lower Nicola Indian Band in its operations to ensure the integrity of the Lower Nicola Indian Band's financial administration system and its database.

PART V

CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the Lower Nicola Indian Band's tangible capital assets and any other major capital projects funded by local revenues in which the Lower Nicola Indian Band or its related bodies are investors;

"Lower Nicola Indian Band's tangible capital assets" means all non-financial assets of the Lower Nicola Indian Band having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the Lower Nicola Indian Band's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the Lower Nicola Indian Band's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the Lower Nicola Indian Band's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the Lower Nicola Indian Band's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Lower Nicola Indian Band's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the Executive Director must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The Executive Director must establish and keep current a register of all the Lower Nicola Indian Band's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the Executive Director must arrange for the inspection and review of the state of each of the Lower Nicola Indian Band's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Director of Finance must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Lower Nicola Indian Band's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the Lower Nicola Indian Band's tangible capital assets;

(c) the proposed budget for rehabilitation of the Lower Nicola Indian Band's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the Lower Nicola Indian Band's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the Lower Nicola Indian Band's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All Lower Nicola Indian Band capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The Executive Director may retain the services of a professional engineer or other consultant to assist the Executive Director, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the Lower Nicola Indian Band respecting capital projects; or

(b) the involvement of members of the Lower Nicola Indian Band in consideration of capital projects.

PART VI

MISCELLANEOUS

Board Standards and Authority

93.(1) If the Lower Nicola Indian Band is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the Lower Nicola Indian Band must comply with all the applicable Board standards.

(2) If the Council becomes aware that the Lower Nicola Indian Band is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the Lower Nicola Indian Band into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the Lower Nicola Indian Band is a borrowing member and the Board gives notice to the Lower Nicola Indian Band that third-party management of the Lower Nicola Indian Band's local revenues is required, the Council of the Lower Nicola Indian Band delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the Lower Nicola Indian Band's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the Lower Nicola Indian Band is a borrowing member and the Board gives notice to the Lower Nicola Indian Band that third-party management of the Lower Nicola Indian Band's other revenues is required, the Council of the Lower Nicola Indian Band delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the Lower Nicola Indian Band's other revenues under the Act.

Land Management Obligations

94.(1) If the Lower Nicola Indian Band has a land code under the *First Nations Land Management Act*, the Lower Nicola Indian Band must comply with the *First Nations Land Management Act* and any land code made by the Lower Nicola Indian Band as required or permitted under that Act.

(2) If the Lower Nicola Indian Band has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the Lower Nicola Indian Band's land code for being accountable to members of the Lower Nicola Indian Band for the management of the Lower Nicola Indian Band's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *Lower Nicola Indian Bands Land Management Act*.

Oil and Gas Obligations

95. If the Lower Nicola Indian Band has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the Lower Nicola Indian Band must comply with that Act and any financial code made by the Lower Nicola Indian Band as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Lower Nicola Indian Band is not authorized by or under this Law or another Lower Nicola Indian Band law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Lower Nicola Indian Band,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the Lower Nicola Indian Band becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the Executive Director or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the Executive Director under subsection 96(3), the Executive Director must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the Executive Director, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the Lower Nicola Indian Band or by a councillor, officer, employee, contractor or agent of the Lower Nicola Indian Band as a result of making that report.

(3) The Executive Director and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the Lower Nicola Indian Band's local revenue law is personally liable to the Lower Nicola Indian Band for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the Lower Nicola Indian Band and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Lower Nicola Indian Band under subsection (1) may be recovered for the Lower Nicola Indian Band by the Lower Nicola Indian Band, a member of the Lower Nicola Indian Band or a person who holds a security under a borrowing made by the Lower Nicola Indian Band.

(4) It is a good defence to any action brought against an officer or employee of the Lower Nicola Indian Band for unauthorized expenditure, investment or use of the Lower Nicola Indian Band's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Lower Nicola Indian Band official" means a current or former councillor, officer or employee of the Lower Nicola Indian Band.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named Lower Nicola Indian Band official, a category of Lower Nicola Indian Band official or all Lower Nicola Indian Band officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a Lower Nicola Indian Band official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the Lower Nicola Indian Band; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the Lower Nicola Indian Band respecting any proposed amendment of this Law; or

(b) the involvement of members of the Lower Nicola Indian Band in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the Lower Nicola Indian Band may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the Lower Nicola Indian Band intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

103.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the Lower Nicola Indian Band becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of November, 2014, at Merritt, in the Province of BC at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

signed Molly Toodlican
Molly Toodlican

signed Arthur Dick
Arthur Dick

signed Clarence Basil Jr.
Clarence Basil Jr.

signed Clyde Sam
Clyde Sam

signed Nicholas Peterson
Nicholas Peterson

signed Robert Sterling Jr.
Robert Sterling Jr.

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I
INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the Lower Nicola Indian Band of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II
COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the Lower Nicola Indian Band and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the Lower Nicola Indian Band's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the Executive Director:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The Executive Director must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the Lower Nicola Indian Band or any person engaged in any aspect of the financial administration of the Lower Nicola Indian Band, the Executive Director must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the Lower Nicola Indian Band;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the Lower Nicola Indian Band to another person.

(3) Where a gift with a value greater than fifty dollars ($50.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the Executive Director under section 5, and the gift must be treated as the property of the Lower Nicola Indian Band.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the Lower Nicola Indian Band.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the Lower Nicola Indian Band.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the Lower Nicola Indian Band.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the Lower Nicola Indian Band.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The Executive Director must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the Executive Director or, in the case of the Executive Director, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the Executive Director or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the Lower Nicola Indian Band;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the Lower Nicola Indian Band to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the Executive Director or, in the case of the Executive Director, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the Lower Nicola Indian Band.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

Lower Nicola Indian Band Property and Services

17.(1) Officers and employees must not use any personal property or services of the Lower Nicola Indian Band for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the Lower Nicola Indian Band unless it is done in accordance with policies or directions of the Council.

PART IV

CONTRACTORS

Application

18.(1) This Part applies to all contractors of the Lower Nicola Indian Band, other than a person who has an employment contract with the Lower Nicola Indian Band.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the Lower Nicola Indian Band.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the Lower Nicola Indian Band.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the Lower Nicola Indian Band; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the Lower Nicola Indian Band.

(2) A contractor must not attempt to obtain preferential treatment from the Lower Nicola Indian Band by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the Lower Nicola Indian Band is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the Lower Nicola Indian Band and which the contractor becomes aware of while performing services for the Lower Nicola Indian Band unless the Lower Nicola Indian Band has determined not to pursue the opportunity.

Lower Nicola Indian Band Property and Services

23. If a contractor has been provided the use of any property or services of the Lower Nicola Indian Band in order to perform services for the Lower Nicola Indian Band, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Similkameen Indian Band in the Province of British Columbia,

Lower Similkameen Indian Band
Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER SIMILKAMEEN INDIAN BAND
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Lower Similkameen Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Similkameen Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *2002 Lower Similkameen Indian Band Assessment Bylaw*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Lower Similkameen Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Similkameen Indian Band Property Taxation Bylaw, 2002*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except section10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. A LSIB Capital Fire Hall reserve fund is hereby established for the purposes of feasibility, predesign, design and construction costs for a Fire Hall.

8. A LSIB Capital Reserve Fund is hereby established for the purposes of setting aside funds to build or replace tangible capital assets used in the provision of public services.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

13.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

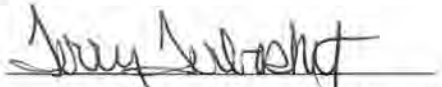
(2) A reference to the Schedule is a reference to the Schedule to this Law.

14. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of June, 2015, at Cawston, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Keith Crow



Councillor Terry Terbasket

Councillor Lauren Terbasket

Councillor Eliza Terbasket

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

Lower Similkameen

1. Local revenues for current fiscal year:	
a. Property Tax	$249,231.43
2. Accumulated Surplus	
a. Local revenues carried over from the previous fiscal year	$380,072.46
Total:	**$629,303.89**

PART 2: EXPENDITURES

Lower Similkameen

1. General Government Expenditures	
a. Council Governance	$73,000.00
b. Taxation Administration	$13,850.00
c. Legal Services	$2,200.00
d. Election/Referendum	$6,000.00
e. Bylaw/Law Development	$3,700.00
f. BC Assessment Authority	$2,560.00
2. Protection Services	
a. Fire Protection	$4,000.00
b. Homeland Security	$1,500.00
3. Transportation	
a. Roads and Streets	$2,500.00
b. School Bus	$3,000.00
c. Street Lights	$5,000.00
d. Snow Removal	$5,000.00

4. Recreation and Cultural Services	
a. Pavilion	$7,500.00
b. Ball Field	$4,500.00
c. Parks	$1,000.00
d. Gymnasium	$10,000.00
e. Pit house	$2,000.00
f. Culture	$2,000.00
5. Community Development	
a. Land Use Plan Implementation/planning	$5,000.00
b. MPB Building Operations	$45,000.00
c. Health	$15,000.00
d. Social Assistance	$2,000.00
6. Environment Health Services	
a. Solid Waste Management	$20,000.00
b. Erosion Management	$5,000.00
c. Water Treatment IR 2	$6,300.00
7. Fiscal Services	
8. Other Services	
9. Contingency Amounts	
a. Contingency Amounts	$3,095.89
10. Transfers into reserve funds	
a. Transfer into LSIB Capital Fire Hall Reserve Fund	$8,500.00
b. Transfer into LSIB Capital Reserve Fund	370,098.00
Total:	**$629,303.89**
Balance:	-

Note: The Lower Similkameen Indian Band [LSIB] has the following service agreement with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

LSIB has a service agreement with:

a. Regional District of Okanagan-Similkameen for Fire Protection and the amount of 1,000.00.

Note: This Budget includes the one attached Appendix.

Appendix A

Reserve Fund Balances

1. LSIB Capital Fire Hall Reserve Fund	
Beginning balance as of January 1, 2015:	$ 0.00
Transfers out	
a. to local revenue account:	$ 0.00
b. to _____ reserve fund as a transfer:	$ 0.00
c. moneys borrowed for another purpose:	$ 0.00
Transfers in	
a. from local revenue account:	$ 8,500.00
b. from _____ reserve fund as a transfer to fund:	$ 0.00
c. borrowed moneys repaid to fund:	$ 0.00
Interest earned in current year:	$ 128.00
Ending balance as of December 31, 2015:	$ 8,628.00
2. LSIB Capital Reserve Fund	
Beginning balance as of January 1, 2015:	$ 0.00
Transfers out	
a. to local revenue account:	$ 0.00
b. to _____ reserve fund as a transfer:	$ 0.00
c. moneys borrowed for another purpose:	$ 0.00
Transfers in	
a. from local revenue account:	$370,098.00
b. from _____ reserve fund as a transfer to fund:	$ 0.00
c. borrowed moneys repaid to fund:	$ 0.00
Interest earned in current year:	$ 3,700.89
Ending balance as of December 31, 2015:	$373,798.89

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Similkameen Indian Band in the Province of British Columbia,

Lower Similkameen Indian Band
Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER SIMILKAMEEN INDIAN BAND
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Lower Similkameen Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Similkameen Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *2002 Lower Similkameen Indian Band Assessment Bylaw*;

"First Nation" means the Lower Similkameen Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lower Similkameen Indian Band Property Taxation Bylaw, 2002*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of June, 2015, at Cawston, in the Province of British Columbia.

A quorum of Council consists of Three (3) members of Council.

Chief Keith Crow

Councillor Terry Terbasket

Councillor Lauren Terbasket

Councillor Eliza Terbasket

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
	Rate
1 Residential	9.144
2 Utilities	61.00
3 Supportive Housing	0
4 Major Industry	27.01
5 Light Industry	23.2325
6 Business and Other	20.635000
7 Forest Land	11.3960
8 Recreational Property/Non-Profit Organization	9.0690
9 Farm	10.848274

LOWER SIMILKAMEEN

FINANCIAL ADMINISTRATION LAW

2015

TABLE OF CONTENTS

PART I - Citation **1**

PART II - Interpretation and Application **1**

PART III - Administration **5**

DIVISION 1 - Council *5*

DIVISION 2 - Finance and Audit Committee *6*

DIVISION 3 - Officers and Employees *9*

DIVISION 4 - Conduct Expectations *13*

PART IV - Financial Management **14**

DIVISION 1 - Financial Plans and Annual Budgets *14*

DIVISION 2 - Financial Institution Accounts *16*

DIVISION 3 - Expenditures *17*

DIVISION 4 - General Matters *19*

DIVISION 5 - Borrowing *21*

DIVISION 6 - Risk Management *23*

DIVISION 7 - Financial Reporting *27*

DIVISION 8 - Information and Information Technology *32*

PART V - Capital Projects **34**

PART VI - Miscellaneous **38**

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest **43**

PART I - Interpretation **43**

PART II - Councillors and Committee Members **44**

PART III - Officers and Employees **47**

PART IV - Contractors **48**

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation;

B. The Council of the Lower Smilkameen are committed to the enactment of laws which provide a foundation for the exercise of the Lower Smilkameen's inherent right of self-government; and

C. The Council of the Lower Similkameen considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Lower Similkameen enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Lower Similkameen Financial Administration Law,* 2015.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"band manager" means the person appointed band manager under section 18;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"finance manager" means the person appointed finance manager under section 19;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Lower Similkameen;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the band manager, finance manager, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the finance manager must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the band manager and the finance manager must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The band manager or the finance manager may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the band manager or the finance manager; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the band manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Band Manager

18.(1) The Council must appoint a person as band manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the band manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the band manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the band manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the band manager's duties specified in this Law.

(3) The band manager may assign the performance of any of the band manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the band manager of the responsibility to ensure that these duties or functions are carried out properly.

Finance Manager

19.(1) The Council must appoint a person as finance manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the band manager, the finance manager is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the finance manager under this Law; and

(o) to carry out any other activities specified by the band manager that are not contrary to the Act or inconsistent with the finance manager's duties under this Law.

(3) With the approval of the band manager, the finance manager may assign the performance of any of the duties or functions of the finance manager to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the finance manager of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the finance manager, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the finance manager the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the finance manager the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the band manager, finance manager, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the band manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the band manager, the finance manager, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the band manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the band manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for Member Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the band manager or the finance manager.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The finance manager must ensure the safekeeping of all money received by the First Nation.

(2) The finance manager

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The band manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the band manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The band manager or the finance manager must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the band manager or finance manager may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the band manager or the finance manager.

DIVISION 4 - General Matters

Advances

42.(1) The band manager or the finance manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance manager to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the finance manager may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the band manager or the finance manager.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the finance manager under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the finance manager to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary; or

(c) a limited partnership in which the First Nation is a partner.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Loans

64.(1) The First Nation may not make a loan except to a related body.

(2) Before the Council establishes a program under this section, the finance manager must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) the name of the related body receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(b) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the finance manager may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the band manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the band manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in

section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The finance manager must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the finance manager must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the finance manager must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the finance manager must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The finance manager must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The finance manager must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The finance manager must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(e) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the finance manager; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The band manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the band manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The band manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The band manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the band manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The band manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the band manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the finance manager must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The band manager may retain the services of a professional engineer or other consultant to assist the band manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the band manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the band manager under subsection 101(3), the band manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the band manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The band manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of July, 2015, at Similkameen IR#2, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Keith Crow

Councillor Lauren Terbasket

Councillor Terry Terbasket

Councillor Eliza Terbasket

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the band manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The band manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) Subject to applicable privacy legislation, on request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the band manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than two hundred dollars ($200.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the band manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The band manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the band manager or, in the case of the band manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the band manager or, in the case of the band manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Lower Similkameen Indian Band in the Province of British Columbia,

Lower Similkameen Indian Band
Property Taxation Amendment Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T (Manny) Jules – Chief Commissioner
First Nations Tax Commission

LOWER SIMILKAMEEN INDIAN BAND
PROPERTY TAXATION AMENDMENT LAW, 2015

WHEREAS:

A. The Council of the Lower Similkameen Indian Band has enacted the *Lower Similkameen Indian Band Property Taxation By-law*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act;

B. The Council of the Lower Similkameen Indian Band wishes to amend the *Lower Similkameen Indian Band Property Taxation By-law* to remove a drafting error and to ensure the by-law is consistent with Standards established by the First Nations Tax Commission respecting the setting of minimum taxes; and

C. The Council of the Lower Similkameen Indian Band will request an exemption under subsections 6(2) and 8(2) of the *First Nations Fiscal Management Act* from the First Nations Tax Commission with respect to this amending law,

NOW THEREFORE the Council of the Lower Similkameen Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Similkameen Indian Band Property Taxation Amendment Law, 2015*.

2. The *Lower Similkameen Indian Band Property Taxation By-law* is amended by deleting subsection 22(7) in its entirety.

3. This law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4 th day of June, 2015, at Cawston, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Keith Crow

Councillor Eliza Terbasket

Councillor Lauren Terbasket

Councillor Terry Terbasket

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Matsqui First Nation in the Province of British Columbia,

Matsqui First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 9th day of July, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MATSQUI FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the Matsqui First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Matsqui First Nation Property Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Matsqui First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Matsqui First Nation Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015 and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016 and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual

expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of June, 2015, at Matsqui First Nation IR #2, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Alice McKay

Councillor Brenda Morgan

Councillor Louis Julian

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:		$316,000
TOTAL REVENUES			**$316,000**

PART 2: EXPENDITURES

1.	General Government Expenditures		$54,126.00
	a. Executive and Legislative	$15,000	
	b. General Administrative	$23,000	
	c. Other General Government	$16,126	
2.	Protection Services		$81,988.48
	a. Policing	$27,683	
	b. Firefighting	$9,876	
	c. Regulatory Measures		
	d. Other Protective Services	$44,259.48	
3.	Transportation		$7,000
	a. Roads and Streets		
	b. Snow and Ice Removal	$7.000	
	c. Parking		
	d. Public Transit		
	e. Other Transportation		
4.	Recreation and Cultural Services		$15,000
	a. Recreation	$15,000	
	b. Culture		
	c. Heritage Protection		
	d. Other Recreation and Culture		
5.	Community Development		$40,000
	a. Education		
	b. Housing	$40,000	
	c. Planning and Zoning		
	d. Community Planning		
	e. Economic Development Program		
	f. Heritage Protection		
	g. Agriculture Development		
	h. Urban Renewal		

	i. Beautification		
	j. Land Rehabilitation		
	k. Other Regional Planning and Development		
6.	Environment Health Services		$15,618
	a. Water Purification and Supply	$8,876	
	b. Sewage Collection and Disposal	$6,742	
	c. Garbage Waste Collection and Disposal		
	d. Recycling		
	e. Other Environmental Services		
7.	Fiscal Services		$0
	a. Long-term Payments to the First Nations Finance Authority		
	b. Interim Financing Payments to the First Nations Finance Authority		
	c. Other Payments		
	d. Accelerated Debt Payments		
	e. Other Fiscal Services		
8.	Grants		$96,875.48
9.	Contingency Amounts		$ 5,392.04
TOTAL EXPENDITURES			$316,000
BALANCE			**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Matsqui First Nation in the Province of British Columbia,

Matsqui First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 9th day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MATSQUI FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Matsqui First Nation Property Assessment Law, 2013*.

"First Nation" means the Matsqui First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Matsqui First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of June, 2015, at Matsqui Indian Reserve #2, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Alice McKay

Councillor Brenda Morgan

Councillor Louis Julian

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	8.2500
Class 2 – Utilities	54.000
Class 4 - Major Industry	0.0
Class 5 - Light Industry	25.0000
Class 6 - Business and Other	0.0
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	0.0
Class 10(a) Regulated Railway	36.13912
Class 10(b) Regulated Utility	56.80568

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Metlakatla First Nation in the Province of British Columbia,

Metlakatla First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

METLAKATLA FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Metlakatla First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Expenditure Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act,* S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Metlakatla First Nation Property Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Metlakatla First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Metlakatla First Nation Property Taxation Law, 2013.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which

time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of July, 2015, at Richmond, in the Province of BC.

A quorum of Council consists of Four (4) members of Council.

Chief Harold Leighton

Councillor Wayne Haldane

Councillor Alrita Leask

Councillor Alvin Leask

Councillor James Nelson

Councillor Robert Nelson

Councillor Cindy Smith

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$20,152
2. Accumulated Surplus - Local revenues carried over from the previous budget year	$250
TOTAL REVENUES	**$20,402**
PART 2: EXPENDITURES	
1. Contingency Amounts	$ 250
2. Transfers into Reserve Funds	
a. Future Capital Infrastructure reserve fund	$20,152
TOTAL EXPENDITURES	$20,402
BALANCE	**$0**

Note: This Budget includes the one attached Appendices.

APPENDIX A

Reserve Fund Balances

1. Future Capital Infrastructure reserve fund	
Beginning balance as of April 1, 2015:	$189,189
Transfers in	
a. from local revenue account:	$20,152
b. estimated interest on reserve fund balance	$418
Ending balance as of March 31, 2016:	$209,759

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Metlakatla First Nation in the Province of British Columbia,

Metlakatla First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

METLAKATLA FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Metlakatla First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Metlakatla First Nation Property Assessment Law, 2013*;

"First Nation" means the Metlakatla First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Metlakatla First Nation Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of July, 2015, at Richmond, in the Province of BC.

A quorum of Council consists of Four (4) members of Council.

Chief Harold Leighton

Councillor Wayne Haldane

Councillor Alrita Leask

Councillor Alvin Leask

Councillor James Nelson

Councillor Robert Nelson

Councillor Cindy Smith

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 6 - Business and Other	33.70047

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Moricetown Indian Band in the Province of British Columbia,

Moricetown First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 23rd day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MORICETOWN FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Moricetown First Nation duly enacts as follows:

1. This Law may be cited as the *Moricetown First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Moricetown First Nation Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Moricetown First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the

Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Moricetown First Nation Property Taxation Law, 2009*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1 2016, and ending March 31, 2017, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2015, at Moricetown, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Barry Nikal

Deputy Chief Desmond McKinnon

Councillor Warner William

Councillor Sandra George

Councillor Delvin Joseph

Councillor Debbie Pierre

Councillor Gary Nazlel

Councillor Lillian Lewis

Councillor Russell Lewis

Councillor Andrew Tom

Councillor Clement Mitchell

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$ 65,520.48
TOTAL REVENUES	**$ 65,520.48**

PART 2: EXPENDITURES

1. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Recreation Facility	$ 62,244.48
2. Contingency Amounts	$ 3,276.00
TOTAL EXPENDITURES	**$ 65,520.48**
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Moricetown Indian Band in the Province of British Columbia,

Moricetown First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 23rd day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MORICETOWN FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Moricetown First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Moricetown First Nation duly enacts as follows:

1. This Law may be cited as the *Moricetown First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Moricetown First Nation Property Assessment Law, 2009*;

"First Nation" means the Moricetown First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Moricetown First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2015 at Moricetown, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Barry Nikal

Deputy Chief Desmond McKinnon

Councillor Warner William

Councillor Sandra George

Councillor Delvin Joseph

Councillor Debbie Pierre

Councillor Gary Naziel

Councillor Lillian Lewis

Councillor Andrew Tom

Councillor Russell Lewis

Councillor Clement Mitchell

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 5 – Light Industry	14.789

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nadleh Whut'en Band in the Province of British Columbia,

Nadleh Whut'en Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NADLEH WHUT'EN BAND

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Nadleh Whut'en Band duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Nadleh Whut'en Band Property Assessment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Nadleh Whut'en Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Nadleh Whut'en Band Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for subsections 4(a) and 5(b)

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2015, at Nadleh Whut'en, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Martin Louie

Councillor George George Sr.

Councillor Mark Lacerte

Councillor Cindy Salonas

Councillor Eleanor Lowe

Councillor Cheryl Barnetson

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

REVENUES		
1. Local revenues for current fiscal year:		
a. Property Tax		$ 55,482.52
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year		$ 60,000.00
TOTAL REVENUES		**$ 115,482.52**
EXPENDITURES		
1. General Government Expenditures		$ 28,282.52
a. Executive and Legislative	$ 4,000.00	
b. General Administrative	$ 17,282.52	
c. Other Gen. Government (BCAA and appeals)	$ 7,000.00	
2. Protection Services		$ 2,200.00
a. Firefighting (service fee/fire hydrants)	$ 2,200.00	
3. Transportation		$ 26,000.00
a. Roads and Streets	$ 13,000.00	
b. Snow and Ice Removal	$ 6,000.00	
c. Other Transportation (dust control)	$ 7,000.00	
4. Community Development		$ 28,000.00
a. Beautification Project	$ 24,000.00	
b. Weed Control	$ 2,000.00	
c. 9-1-1 Emergency Telephone Response	$ 1,000.00	
d. Fraser Lake Library	$ 1,000.00	
5. Environmental Health Services		$ 26,000.00
a. Garbage Waste Collection and Disposal	$ 1,000.00	
b. Sewer System Maintenance	$ 25,000.00	
6. Contingency		$ 5,000.00
TOTAL EXPENDITURES		**$ 115,482.52**
BALANCE		**$ 0**

Note: We have a service agreement with the Regional District of Bulkley Nechako in the amount of $8,500.00 for the provision of Fire, Garbage and 9-1-1 services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nadleh Whut'en Band in the Province of British Columbia,

Nadleh Whut'en Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NADLEH WHUT'EN BAND

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Nadleh Whut'en Band duly enacts as follows:

1. This Law may be cited as the *Nadleh Whut'en Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Nadleh Whut'en Band Property Assessment Law, 2013*;

"First Nation" means the Nadleh Whut'en Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Nadleh Whut'en Band Property Taxation Law, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June, 2015, at Nadleh Whut'en, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Martin Louie

Councillor George George Sr.

Councilor Cheryl Barnetson

Councillor Eleanor Lowe

Councillor Mark Lacerte

Councilor Cindy Salonas

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE IN	
	Improvements	Land
Class 1 - Residential	7.3045	7.1467
Class 2 - Utilities	28.2027	27.6504
Class 4 - Major Industry	21.7502	21.2136
Class 5 - Light Industry	18.8351	18.2985
Class 6 - Business and Other	16.0556	15.6690
Class 7 - Forest Land	11.8348	11.3614
Class 8 - Recreational Property/Non-Profit Organization	7.2452	7.0874
Class 9 - Farm	10.4052	10.2474

NAK'AZDLI WHUT'EN

FINANCIAL ADMINISTRATION LAW 2015

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–23]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–17]
Division 3 - Officers and Employees ..... [ss. 18–21]
Division 4 - Conduct Expectations ..... [ss. 22–23]
PART IV - Financial Management ..... [ss. 24–83]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 24–31]
Division 2 - Financial Institution Accounts ..... [ss. 32–33]
Division 3 - Expenditures ..... [ss. 34–41]
Division 4 - General Matters ..... [ss. 42–49]
Division 5 - Borrowing ..... [ss. 50–59]
Division 6 - Risk Management ..... [ss. 60–67]
Division 7 - Financial Reporting ..... [ss. 68–77]
Division 8 - Information and Information Technology ..... [ss. 78–83]
PART V - Capital Projects ..... [ss. 84–92]
PART VI - Miscellaneous ..... [ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation ..... [ss. 1–2]
PART II - Councillors and Committee Members ..... [ss. 3–10]
PART III - Officers and Employees ..... [ss. 11–17]
PART IV - Contractors ..... [ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Nak'azdli Whut'en considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Nak'azdli Whut'en enacts as follows:

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 31, 2015.

PART I
CITATION

Citation

1. This Law may be cited as the *Nak'azdli Whut'en Financial Administration Law, 2015*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Nak'azdli Whut'en;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the total amount of remuneration paid and expenses reimbursed by the First Nation to each councillor.

Division 2 - Finance And Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans And Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

Division 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made,

including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V
CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

MISCELLANEOUS

Board Standards and Authority

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

103.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13 day of March, 2015, at Nak'azdli /Fort St. James, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

signed Fred Sam
Chief Fred Sam

signed Ramona Ann Joseph
Councillor Ramona Ann Joseph

signed Carl Leon
Councillor Carl Leon

signed Crystal Millard
Councillor Crystal Millard

_____
Councillor Ronald Prince

signed Violet Prince
Councillor Violet Prince

_____
Councillor Ann M. Sam

signed Howard Sam
Councillor Howard Sam

signed Wayne Sam
Councillor Wayne Sam

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV
CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nanoose First Nation in the Province of British Columbia,

Nanoose First Nation Property Assessment Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NANOOSE FIRST NATION
PROPERTY ASSESSMENT LAW, 2015
TABLE OF CONTENTS

PART I Citation 2
PART II Definitions and References 2
PART III Administration 4
PART IV Assessed Value 4
PART V Requests for Information and Inspections 6
PART VI Assessment Roll and Assessment Notice 7
PART VII Errors and Omissions in Assessment Roll 9
PART VIII Reconsideration of Assessment 11
PART IX Assessment Review Board 12
PART X Appeal to Assessment Review Board 14
PART XI General Provisions 19
SCHEDULES
I Property Classes
II Request for Information by Assessor
III Notice of Assessment Inspection
IV Declaration of Purpose for the Use of Assessment Information
V Assessment Notice
VI Request for Reconsideration of Assessment
VII Notice of Appeal to Assessment Review Board
VIII Notice of Withdrawal
IX Notice of Hearing
X Order to Attend Hearing/Produce Documents
XI Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Snaw-naw-as Council deems it to be in the best interests of Snaw-naw-as to make a law for such purposes; and

C. The Snaw-naw-as Council has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Snaw-naw-as Council duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Nanoose First Nation Property Assessment Law, 2015.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by the Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll and a revised assessment roll;

"assessor" means a person appointed by the Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without

limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means a participant in an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of Snaw-naw-as within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"Snaw-naw-as" means the Nanoose First Nation, being a band named in the schedule to the Act;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by the Council to that position under the Taxation Law;

"Taxation Law" means the *Nanoose First Nation Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Snaw-naw-as , and all penalties, interest and costs added to taxes

under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Assessor

3.(1) The Council shall appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by the Council.

(2) An assessor appointed by the Council shall be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the First Nations Financial Management Board to act as agent of Snaw-naw-as to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor shall assess

(a) all interests in land that are subject to taxation under the Taxation Law;

(b) all interests in land for which payments-in-lieu may be accepted by Council; and

(c) non-taxable interests in land, as directed by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll shall be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor shall assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor shall determine the assessed value of an interest in land and shall enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise shall be valued as the property of a going concern.

(9) Where Snaw-naw-as, in a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor shall consider the restriction.

(10) The Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor shall

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor shall determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor shall use

(a) the valuation methods, rates, rules and formulas established under provincial assessment

legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c. 111 are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person shall provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor shall deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll shall make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property shall be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years

of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor shall be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant shall, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor shall complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll shall be in paper or electronic form and shall contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor shall

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to the Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor shall

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor shall

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to the Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of Snaw-naw-as until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by the Council, the assessment roll is open to inspection in the Snaw-naw-as office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), the Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person shall not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll shall not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information shall be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor shall enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor shall, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll shall give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor shall provide the information contained in the current Assessment Notice to any person who requests it and pays to the assessor a fee in the amount prescribed from time to time under the *Assessment Act*, R.S.B.C. 1996, c. 20 for obtaining assessment notice information under that act.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor shall omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor shall notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor shall give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor shall not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor shall mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor shall assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section shall not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor shall assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor shall create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor shall, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment shall

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor shall consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor shall

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the

Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person shall not appeal the modified assessment and shall withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) The Council shall, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board shall consist of three (3) members, including

(a) at least one (1) member who is a member of the law society of the Province; and

(b) at least one (1) member who has experience in assessment appeals in the Province.

(2) The Council may appoint to the Assessment Review Board a person who is a member of Snaw-naw-as but not a member of the Council.

(3) Each member of the Assessment Review Board shall hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) Snaw-naw-as shall remunerate the members of the Assessment Review Board for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by the Council.

(2) The rates of remuneration for the Assessment Review Board are as follows:

(a) for the chair or acting chair, the maximum per diem rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) for a member or replacement member appointed to act, other than the chair, who meets the criteria set out in subsection 21(2), the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) for any member or replacement member appointed to act, other than those referenced in paragraphs (a) and (b), the maximum per diem rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

calculated in accordance with subsection (3).

(3) The remuneration under subsection (2) shall be calculated as follows:

(a) a member of the Assessment Review Board shall be paid the applicable per diem rate where the members spends more than four (4) hours of time on the activities of the Assessment Review Board in a twenty-four (24) hour day; and

(b) a member of the Assessment Review Board shall be paid one-half (1/2) of the applicable per diem rate where the member spends four (4) hours or less of time on the activities of the Assessment

Review Board in a twenty-four (24) hour day.

(2) Snaw-naw-as shall reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person shall not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of Snaw-naw-as or a member of the Council;

(c) is an employee of Snaw-naw-as; or

(d) has financial or business dealings with Snaw-naw-as, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in Snaw-naw-as does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) The Council shall, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair shall

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, the Council shall designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Duties of the Tax Administrator

25. The tax administrator shall

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. The Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) has absences from three (3) hearings of the Assessment Review Board, which absences have not been excused by the chair or, in the case of the chair's absences, have not been excused by the Council; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the

terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board shall act faithfully, honestly and impartially and to the best of their skill and ability, and shall not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board shall

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation Snaw-naw-as and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice or information contained in the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 300-125 Wallace Street, Nanaimo, BC, V9R 5B2.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal shall be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair shall, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair shall, at least thirty (30) days before the hearing, deliver a Notice of Hearing, setting

out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

(4) In any year where the Assessment Review Board will conduct more than one (1) hearing, the chair shall, where possible, schedule the hearings consecutively.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. Each of the assessor and the chair shall, without delay, deliver to all parties a copy of any document submitted to them by a party in relation to a hearing.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board shall commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair shall

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board shall proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board shall give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and

conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing shall be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board shall give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board shall give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A quorum of the Assessment Review Board is three (3) members.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board shall pay to the person the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c. 80, plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair shall sign and issue an Order to Attend Hearing/Produce Documents and the party shall serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness shall pay the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c. 80, plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case shall be in writing and filed with the court registry and shall include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board shall

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing shall be deferred until the matter is decided by the court;

(b) during the hearing, the hearing shall be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision shall be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board shall dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board shall, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty dollars ($30).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information shall not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the

time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) shall be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an

assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of Snaw-naw-as, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 9th day of September, 20 15, at Lantzville, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of the Council.

Chief David V. Bob

Councillor Natasha Bob

Councillor Brent Edwards

Councillor Gordon Edwards

Councillor Lawrence Mitchell

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR SNAW-NAW-AS

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Nanoose First Nation Property Assessment Law, 2015,* I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for Snaw-naw-as

Dated: _____, 20___.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Nanoose First Nation Property Assessment Law, 2015*, the assessor for Snaw-naw-as proposes to conduct an inspection of the above-referenced assessable property on _____, 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you shall make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for Snaw-naw-as

Dated: _____, 20___.

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Nanoose First Nation Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20___.

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for Snaw-naw-as and delivered to the Snaw-naw-as Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Nanoose First Nation Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal shall be in writing in the form and accompanied by the fee specified in *Nanoose First Nation Property Assessment Law, 2015*.

_____

Tax Administrator for Snaw-naw-as

Dated: _____, 20___.

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for Snaw-naw-as

[address]

PURSUANT to the provisions of the *Nanoose First Nation Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for Snaw-naw-as

[address]

PURSUANT to the provisions of the *Nanoose First Nation Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice shall be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for Snaw-naw-as

[address]

PURSUANT to the provisions of the *Nanoose First Nation Property Assessment Law, 2015* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the _____ First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A _____ dollar ($__) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor shall certify the assessment roll in the following form:

I, _____ , being the assessor for Snaw-naw-as, hereby certify that this is Snaw-naw-as [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Nanoose First Nation Property Assessment Law, 2015*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nanoose First Nation in the Province of British Columbia,

Nanoose First Nation Property Taxation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NANOOSE FIRST NATION
PROPERTY TAXATION LAW, 2015

TABLE OF CONTENTS

Part I Citation 2
Part II Definitions and References 2
Part III Administration 4
Part IV Liability for Taxation 4
Part V Exemptions from Taxation 5
Part VI Grants and Tax Abatement 6
Part VII Levy of Tax 6
Part VIII Tax Roll and Tax Notice 7
Part IX Payment Receipts and Tax Certificates 8
Part X Penalties and Interest 8
Part XI Revenues and Expenditures 9
Part XII Collection and Enforcement 10
Part XIII Seizure and Sale of Personal Property 11
Part XIV Seizure and Assignment of Taxable Property 12
Part XV Discontinuance of Services 14
Part XVI General Provisions 15

SCHEDULES

I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV Tax Certificate
V Tax Arrears Certificate
VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Snaw-naw-as Council deems it to be in the best interests of Snaw-naw-as to make a law for such purposes; and

C. The Snaw-naw-as Council has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Snaw-naw-as Council duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Nanoose First Nation Property Taxation Law, 2015.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Nanoose First Nation Property Assessment Law, 2015*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Land Code" means the *Te'mexw Snaw-naw-as Mustimuxw* enacted pursuant to the *First Nations Land Management Act*;

"Lands Manager" means the person responsible for the day-to-day management of Snaw-naw-as lands in

accordance with the Land Code;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of Snaw-naw-as within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"Snaw-naw-as" means the Nanoose First Nation, being a band named in the schedule to the Act;

"tax administrator" means a person appointed by the Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of Snaw-naw-as, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Tax Administrator

3.(1) The Council shall, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator shall fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of Snaw-naw-as.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of Snaw-naw-as' local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the First Nations Financial Management Board to act as agent of Snaw-naw-as to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to Snaw-naw-as, recoverable by Snaw-naw-as in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to Snaw-naw-as for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to Snaw-naw-as in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator shall pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to Snaw-naw-as;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to Snaw-naw-as on the 15th day of the month immediately preceding that three (3) month period;

(c) interest shall not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of Snaw-naw-as;

(b) subject to subsection (2), any interest in land held or occupied by Snaw-naw-as;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by Snaw-naw-as or a member of Snaw-naw-as, as the case may be, where that interest in land is actually occupied by someone other than Snaw-naw-as or a member of Snaw-naw-as.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) The Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act,* R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) shall be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) shall be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) shall be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act,* R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(4) The Council shall in each taxation year determine all grants that will be given under this Part and shall authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, the Council shall adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes shall be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes shall be paid at the office of Snaw-naw-as during normal business hours, by cheque, money order, cash, or electronic payment.

(3) Payment of taxes made by cheque or money order shall be made payable to the Nanoose First Nation.

Special Levy

13. If Snaw-naw-as is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council shall make or amend such property taxation laws as necessary in order to recover the amount payable.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before May 31 in each taxation year, the tax administrator shall create a tax roll for that taxation year.

(2) The tax roll shall be in paper or electronic form and shall contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 1 in each taxation year, the tax administrator shall mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator shall enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator shall mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator shall amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator shall forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are

due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor shall provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person shall provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator shall issue a receipt to the taxpayer and shall enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is fifty dollars ($50) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

21. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid shall be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of the taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes shall be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid

taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law shall be placed into a local revenue account, separate from other moneys of Snaw-naw-as.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by the Council shall

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund shall be deposited in a separate account and the moneys and interest earned on it shall be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that Snaw-naw-as repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to Snaw-naw-as, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(a) assumed third-party management of Snaw-naw-as' local revenue account, and

(b) determined that moneys shall be borrowed from a reserve fund to meet the financial obligations of Snaw-naw-as,

the First Nations Financial Management Board may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council shall authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator shall invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by Snaw-naw-as in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator shall request authorization from the Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator shall issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate shall not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator shall maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator shall register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices shall be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator shall deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property shall deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator shall publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property shall not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property shall be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator shall conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice shall be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale shall be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property shall be paid to any holders of registered security interests in the property and to Snaw-naw-as in order of their priority under the laws applicable in the Province, and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator shall serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council shall, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator shall set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property shall be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator shall conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice shall be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, Snaw-naw-as is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister and Lands Manager

39. The tax administrator shall, without delay, notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to Snaw-naw-as the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, Snaw-naw-as shall, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator shall notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the redemption.

(3) No assignment of taxable property shall be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, Snaw-naw-as shall assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property shall not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator shall register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property shall be paid

(a) first, to Snaw-naw-as, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

Resale by Snaw-naw-as

44.(1) If the right to assignment of taxable property is purchased by Snaw-naw-as under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, Snaw-naw-as may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by Snaw-naw-as are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator shall deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) Snaw-naw-as shall not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose, to the agent of a holder, confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of Snaw-naw-as, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to Snaw-naw-as, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to Snaw-naw-as shall be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place

on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Force and Effect

52. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 9th day of September, 2015, at Lantzville, in the Province of British Columbia.

A quorum of the Council consists of three (3) members of the Council.

Chief David V. Bob

Councillor Natasha Bob

Councillor Brent Edwards

Councillor Gordon Edwards

Councillor Lawrence Mitchell

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR SNAW-NAW-AS

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 18 of the *Nanoose First Nation Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for Snaw-naw-as
Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Nanoose First Nation Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and shall be paid immediately.

Payments shall be made at the offices of Snaw-naw-as, located at 209 Mallard Way, Lantzville, BC V0R 2H0 during normal business hours. Payment shall be by cheque, money order, cash, or electronic payment.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Nanoose First Nation Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

[Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.]

_____

Tax Administrator for Snaw-naw-as

Dated: _____, 20___.

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 50
2.	For service of notice on each person or place by Snaw-naw-as	$ 100
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$50 per person per hour
6.	Actual costs incurred by the Snaw-naw-as for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Nanoose First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for Snaw-naw-as

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Nanoose First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments shall be made at the offices of Snaw-naw-as, located at 209 Mallard Way, Lantzville, BC V0R 2H0 during normal business hours. Payment shall be by cheque, money order, cash, or electronic payment.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for Snaw-naw-as

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 30 of the *Nanoose First Nation Property Taxation Law, 2015*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for Snaw-naw-as

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to Snaw-naw-as will take place on _____, 20__ at ___ o'clock at_____ [location].

The following personal property, seized pursuant to section 30 of the *Nanoose First Nation Property Taxation Law, 2015*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to Snaw-naw-as in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for Snaw-naw-as

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36 of the *Nanoose First Nation Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Snaw-naw-as Council, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Snaw-naw-as will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to Snaw-naw-as the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, Snaw-naw-as will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and

no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Snaw-naw-as will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. The tax administrator will, without delay, notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or Snaw-naw-as, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to Snaw-naw-as, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Nanoose First Nation Property Taxation Law, 2015*.

_____

Tax Administrator for Snaw-naw-as

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20___.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to Snaw-naw-as.

The public tender [auction] will take place on:

_____, 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Snaw-naw-as Council as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, Snaw-naw-as will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to Snaw-naw-as the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, Snaw-naw-as will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Snaw-naw-as will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The tax administrator will, without delay, notify the Minister of Indian Affairs and Northern Development and the Lands Manager in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to Snaw-naw-as, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Nanoose First Nation Property Taxation Law, 2015*.

_____
Tax Administrator for Snaw-naw-as

Dated: _____, 20___.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Nanoose First Nation Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for Snaw-naw-as

Dated: _____, 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Neskonlith Indian Band in the Province of British Columbia,

Neskonlith Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NESKONLITH INDIAN BAND

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Neskonlith Indian Band Property Assessment Law, 2010*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Neskonlith Indian Band First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Neskonlith Indian Band Property Taxation Law, 2010*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of

(a) sections 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of June, 2015, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

SCHEDULE A

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$59,065
2. Accumulated Surplus – Local revenues carried over from previous fiscal year	$0
3. Accumulated Deficit – Local revenues carried over from previous fiscal year	$0
TOTAL REVENUES	$59,065
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$10,000
b. General Administrative	$10,000
c. Other General Government	$38,065
2. Contingency Amounts	$1,000
TOTAL EXPENDITURES	**$59,065**
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Neskonlith Indian Band in the Province of British Columbia,

Neskonlith Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

NESKONLITH INDIAN BAND

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Neskonlith Indian Band duly enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Annual Rates Law, 2015*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Neskonlith Indian Band Property Assessment Law, 2010*;

"First Nation" means the Neskonlith Indian Band being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Neskonlith Indian Band Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June 2015, at Chase, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1,000 Assessed Value:	
	IR #1/IR #2	IR #3
1 Residential	-	-
2 Utilities	61.4788	44.3297
3 Supportive Housing	-	-
4 Major Industry	-	-
5 Light Industry	-	-
6 Business and Other	22.2889	21.2075
7 Forest Land	-	-
8 Recreational Property/Non-Profit Organization	-	-
9 Farm	-	-
10a Railway (regulated)	19.1930	29.1946
10b Railway Utility (regulated)	25.9945	44.1792

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Osoyoos Indian Band Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Osoyoos Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Osoyoos Indian Band Property Taxation Law, 2012*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015 and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 8 and 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2015, at Oliver, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Clarence Louie	Councillor Yvonne Weinert
Councillor Leona Baptiste	Councillor Sammy Jo Louie
Councillor Veronica McGinnis	Councillor Theresa Gabriel

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

			2015 ANNUAL BUDGET
	PART 1: REVENUES		
1	**Local revenues for current fiscal year:**		
	a. Property Tax	$	2,091,593
	i) Interest and Penalties (projected)	$	16,000
	ii) Tax Searches	$	700
2	**Moneys from Reserve Fund**		
	i. OIB Capital Development Fund	$	700,000
3	**Accumulated Surplus**	$	89,059
	TOTAL REVENUES	$	2,897,352
	PART 2: EXPENDITURES		
1	**General Government Expenditures**		
	a. Executive and Legislative	$	36,000
	b. General Administrative	$	210,150
	c. BC Assessment	$	36,000
	d. Other General Government	$	34,600
2	**Protection Services**		
	a. Policing		
	b. Firefighting	$	172,000
	c. Regulatory Measures		
	d. Other Protective Services (Security Patrol)	$	75,000
3	**Transportation**		
	a. Roads and Streets	$	225,000
	b. Snow and Ice Removal	$	25,000
	c. Truck (Snow Plow)	$	125,000
4	**Recreation and Cultural Services**	$	
	a. Recreation	$	70,000
	b. Culture	$	110,000
	c. Heritage Protection	$	75,000
	d. Other Recreation and Culture	$	50,000
5	**Community Development**		
	a. Community Planning	$	130,000
	b. Economic Development Program	$	75,000
	c. Tourism	$	75,000
	d. Administration Building – Capital Construction	$	700,000

6	**Environment Health Services**		
	a. Water Purification and Supply	$	150,000
	b. Sewage Collection and Disposal		
	c. Garbage Waste Collection and Disposal		
	d. Irrigation System S. Okanagan Lands Irrigation District	$	64,000
	e. Other Environmental Services	$	30,000
7	**Other Services**		
	a. Health	$	15,000
8	**Grants:**		
	a. Home owner grant equivalents:	$	100,980
9	**Contingency Amounts**		
	a.	$	24,563
10	**Transfers into reserve funds**		
	a. OIB Contingency Reserve Fund	$	89,059
	b. OIB Capital Development Fund	$	200,000
	TOTAL EXPENDITURES	$	2,897,352
	BALANCE:	$	-

Note: the First Nation has the following service agreements with third party service providers, and the amounts indicated are the amount payable by the First Nation under agreement during the budget period:

a) Town of Oliver, (water, sewer, fire protection) $112,000
b) Town of Osoyoos (water, sewer, fire protection) $ 60,000

Appendix "A"

Reserve Funds Balance

OIB Capital Development Fund

Beginning balance as of April 1, 2015 :	$	728,373.72
Transfers out		
i. Local Revenue Account	$	- 700,000.00
Moneys borrowed		
Transfers in		
i. Local Revenue Account	$	200,000.00
Moneys repaid	$	-
Ending balance as of March 31, 2016:	$	228,373.72

OIB Contingency Reserve Fund

Beginning balance as of April 1, 2015 :	$	85,906.33
Transfers out		
i		-
Moneys borrowed		
Transfers in		
i. Local Revenue Account	$	89,059.00
Moneys repaid	$	-
Ending balance as of March 31, 2016:	$	174,965.33

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

OSOYOOS INDIAN BAND
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Osoyoos Indian Band has enacted *Osoyoos Indian Band Property Taxation Law, 2012*, and *Osoyoos Indian Band Property Assessment Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Osoyoos Indian Band Property Assessment Law, 2009*;

"First Nation" means the Osoyoos Indian Band, being a band named in the schedule to the Act;

"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1) (a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Osoyoos Indian Band Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by:

   a. imposing the rates set out in Schedule A upon the assessed value of all taxable property in each property class within Taxation District No. 1; and

   b. imposing the rates set out in Schedule B upon the assessed value of all taxable property in each property class within Taxation District No. 2.

4. Notwithstanding section 4, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($ 350.00), the taxable property shall be taxed at three hundred and fifty dollars ($ 350.00) for the taxation year, except where a residential taxpayer is eligible for the additional home owners grant and the amount of tax levied is less than

two hundred and seventy-five dollars, in which case the taxable property shall be taxed at two hundred and seventy-five dollars ($275.00).

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10. Schedule A and Schedule B attached to this Law form part of and are integral parts of this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2015, at Oliver, in the Province of British Columbia.

A quorum of Council consists of FOUR (4) members of Council.

Chief Clarence Louie	Councillor Yvonne Weinert
Councillor Leona Baptiste	Councillor Sammy Jo Louie
Councillor Veronica McGinnis	Councillor Theresa Gabriel

- 3 -

SCHEDULE A

2015 TAX RATES FOR TAXATION DISTRICT #1 Oliver, BC

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE	
	Land	**Improvements**
Class 1 – Residential	6.2998	6.6131
Class 2 – Utilities	33.5057	35.5171
Class 5 - Light Industry	15.8595	16.6272
Class 6 - Business and Other	14.8307	15.5984
Class 8 - Recreational Property/Non-Profit Organization	6.9771	7.2904
Class 9 - Farm	10.5771	10.8904

SCHEDULE B

2015 TAX RATES FOR TAXATION DISTRICT #2 Osoyoos, BC

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE	
	Land	**Improvements**
Class 1 – Residential	5.6578	5.9381
Class 2 – Utilities	24.5177	25.4988
Class 5 - Light Industry	11.7562	12.6987
Class 6 - Business and Other	11.2140	11.8958
Class 8 - Recreational Property/Non-Profit Organization	6.3352	6.6155
Class 9 - Farm	9.9352	10.2155

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Expenditure Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PENTICTON INDIAN BAND

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Penticton Indian Band Property Assessment By-Law, 07-TX-01*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Penticton Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Penticton Indian Band Property Taxation By-Law, 07-TX-01.*

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 7, and section 9, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of June, 2015, at IR No. 1 Penticton Indian Band Admin Office, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Jonathan Kruger

Councillor Clint Gabriel

Councillor Inez Pierre

Councillor Dolly Kruger

Councillor Travis Kruger

Councillor Timmothy Lezard

Councillor Clint George

Councillor Joseph Pierre

Councillor Kevin Gabriel

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	$1,112,896.53
Total:	**$1,112,896.53**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Board of Review	$5,125.00
b. Local Government Services Administration	$207,826.00
c. Allowance for Taxes in Dispute	$2,000.00
d. Intergovernmental Affairs	$30,500.00
e. Community Services	$2,065.00
f. BC Assessment	$16,300.00
2. Protection Services	
a. City of Penticton Fire Protection	$185,000.00
b. PIB Fire Protection	$20,000.00
3. Transportation	
4. Recreation and Cultural Services	
a. Parks and Recreation	$2,065.00
b. Library Services	$58,200.00
5. Community Development	
a. Home Owners Representation	$10,000.00
6. Environment Health Services	
a. Environmental Assessment	$2,065.00
b. PIB Waste Management	$12,300.00
c. City of Penticton Sewer Agreement	$30,986.00
7. Other Services	
b. Municipal Agreement RDOS	$46,676.00
d. Hospital District	$65,092.00
8. Grants	
a. Homeowner Grants	$295,000.00
9. Contingency Amounts	
a. Contingency Amount	$11,696.53
10. Transfers into Reserve Fund	
a. Penticton Indian Band Capital Reserve Fund	$110,000.00
Total:	**$1,112,896.53**
Balance	

Note: The Penticton Indian Band has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

BC Assessment	$16,300.00
Municipal Agreement RDOS	$46,676.00
PIB Waste Management	$12,300.00
Hospital District	$65,092.00
City of Penticton Sewer agreement	$30,986.00
Library Services	$58,200.00
City of Penticton Fire Protection	$185,000.00

Note: This Budget includes the one attached appendix

Appendix A

Reserve Fund Balances

1. PIB Capital Reserve

Beginning balance as of January 1, 2015 : $522,786.72

Transfers out

i. to local revenue account: $

ii. to _____ reserve fund: $

Moneys borrowed $

Transfers in

i. from local revenue account: $110,000.00

ii. from _____ reserve fund: $

Moneys repaid $

Interest earned in current year: $5300.00

Ending balance as of December 31, 2015, : $638,086.72

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Annual Rates Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PENTICTON INDIAN BAND

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Penticton Indian Band Property Assessment By-Law, 07-TX-01*;

"First Nation" means the Penticton Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Penticton Indian Band Property Taxation By-Law, 07-TX-01*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($350), the taxable property shall be taxed at three hundred and fifty dollars ($350) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of June, 2015, at IR No. 1 Penticton Indian Band Admin Office, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Jonathan Kruger

Councillor Clint Gabriel

Councillor Inez Pierre

Councillor Dolly Kruger

Councillor Travis Kruger

Councillor Timmothy Lezard

Councillor Clint George

Councillor Joseph Pierre

Councillor Kevin Gabriel

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
	Rate
1 Residential	4.975946
2 Utilities	22.605662
3 Supportive Housing	-
4 Major Industry	-
5 Light Industry	11.340195
6 Business and Other	15.587359
7 Forest Land	-
8 Recreational Property/Non-Profit Organization	6.327169
9 Farm	9.020695

PENTICTON INDIAN BAND
FINANCIAL ADMINISTRATION LAW

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–23]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–17]
Division 3 - Officers and Employees ..... [ss. 18–21]
Division 4 - Conduct Expectations ..... [ss. 22–23]
PART IV - Financial Management ..... [ss. 24–83]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 24–31]
Division 2 - Financial Institution Accounts ..... [ss. 32–33]
Division 3 - Expenditures ..... [ss. 34–41]
Division 4 - General Matters ..... [ss. 42–49]
Division 5 - Borrowing ..... [ss. 50–59]
Division 6 - Risk Management ..... [ss. 60–67]
Division 7 - Financial Reporting ..... [ss. 68–77]
Division 8 - Information and Information Technology ..... [ss. 78–83]
PART V - Capital Projects ..... [ss. 84–92]
PART VI - Miscellaneous ..... [ss. 93–104]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation ..... [ss. 1–2]
PART II - Councillors and Committee Members ..... [ss. 3–10]
PART III - Officers and Employees ..... [ss. 11–17]
PART IV - Contractors ..... [ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation;

B. The Council of the Penticton Indian Band considers it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Penticton Indian Band enacted the *Penticton Indian Band Financial Administration Law, 2013* on October 22, 2013 and received compliance approval of the law from the Board on October 29, 2013; and

D. The Council of the Penticton Indian Band now desires to repeal the *Penticton Indian Band Financial Administration Law 2013* and to enact the *Penticton Indian Band Financial Administration Law, 2015* and

* The "Coming into Force" section of this Law details how the Law is to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 31, 2015.

to request compliance approval of the *Penticton Indian Band Financial Administration Law, 2015* from the Board.

NOW THEREFORE the Council of the Penticton Indian Band enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Penticton Indian Band Financial Administration Law, 2015*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"band administrator" means the person appointed band administrator under section 18;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief financial officer" means the person appointed chief financial officer under section 19;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Penticton Indian Band;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the band administrator, chief financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the total amount of remuneration paid and expenses reimbursed by the First Nation to each councillor.

Division 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) establishing criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the band administrator and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The band administrator or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the band administrator or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the band administrator, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Band Administrator

18.(1) The Council must appoint a person as band administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the band administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the band administrator considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the band administrator under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the band administrator's duties specified in this Law.

(3) The band administrator may assign the performance of any of the band administrator's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the band administrator of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the band administrator, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this Law; and

(o) to carry out any other activities specified by the band administrator that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the band administrator, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the band administrator in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the band administrator, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the band administrator, the chief financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the band administrator must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the band administrator must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the band administrator or the chief financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The chief financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The chief financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The band administrator may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the band administrator the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The band administrator or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the band administrator or chief financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

Division 4 - General Matters

Advances

42.(1) The band administrator or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the chief financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the band administrator or the chief financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the chief financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the band administrator must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the band administrator must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the chief financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the chief financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the chief financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The band administrator must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to first nation members who have requested but have not been provided with the annual report of the first nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the band administrator to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The band administrator must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The band administrator must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the first nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V

CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the band administrator must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The band administrator must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the band administrator must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The band administrator may retain the services of a professional engineer or other consultant to assist the band administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI
MISCELLANEOUS

Board Standards and Authority

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the band administrator or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the band administrator under subsection 96(3), the band administrator must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the band administrator, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The band administrator and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Repeal

103. The *Penticton Indian Band Financial Administration Law, 2013*, is repealed.

Coming into Force

104. This Law comes into force on the day after it is approved by the FMB, pursuant to section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31 day of March, 2015, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

signed Jonathan Kruger
Chief Jonathan Kruger

signed Clint George
Councillor Clint George

signed Inez Pierre
Councillor Inez Pierre

signed Dolly Kruger
Councillor Dolly Kruger

Councillor Clinton Gabriel

signed Joseph Pierre
Councillor Joseph Pierre

Councillor Travis Kruger

signed Kevin Gabriel
Councillor Kevin Gabriel

signed Timmothy Lezard
Councillor Timmothy Lezard

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the band administrator:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The band administrator must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the band administrator must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the band administrator under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The band administrator must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the band administrator or, in the case of the band administrator, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the band administrator or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the band administrator or, in the case of the band administrator, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV
CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Property Assessment Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PENTICTON INDIAN BAND
PROPERTY ASSESSMENT LAW, 2015

TABLE OF CONTENTS

Part I Citation 2
Part II Definitions and References 2
Part III Administration 5
Part IV Assessed Value 5
Part V Requests for Information and Inspections 7
Part VI Assessment Roll and Assessment Notice 8
Part VII Errors and Omissions in Assessment Roll 11
Part VIII Reconsideration of Assessment 14
Part IX Assessment Review Board 14
Part X Appeal to Assessment Review Board 17
Part XI General Provisions 23
Schedule I Property Classes 27
Schedule II Request for Information by Assessor for the Penticton Indian Band 28
Schedule III Notice of Assessment Inspection 29
Schedule IV Declaration of Purpose for the Use of Assessment Information 30
Schedule V Assessment Notice 31
Schedule VI Request for Reconsideration of Assessment 32
Schedule VII Notice of Appeal to Assessment Review Board 33
Schedule VIII Notice of Withdrawal 34
Schedule IX Notice of Hearing 35
Schedule X Order to Attend Hearing/Provide Documents 36
Schedule XI Certification of Assessment Roll by Assessor 37

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Penticton Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Penticton Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

PART I
CITATION

1. This Law may be cited as the *Penticton Indian Band Property Assessment Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll [and an assessment roll referenced in subsection 10(3)];

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Penticton Indian Band, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Penticton Indian Band Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection

(e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the

valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one (1) property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act (BC)* are exempt from assessment under this Law.

PART V
REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8. (1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9. (1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI
ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10. (1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14. (1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment

notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(3) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII
ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is

not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further

supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder failing to disclose,

(d) a holder concealing particulars related to assessable property,

(e) a person failing to respond to a request for information made under subsection 8(1), or

(f) a person incorrectly responding to a request for information made under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board [and a replacement member] for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the Criminal Code;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is

The British Columbia Assessment Authority

Suite 202 – 1500 Hardy Street
Kelowna, British Columbia V1Y 8H2

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held in camera.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) provide a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48. (1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty-five dollars ($35.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

57. The *Penticton Property Assessment By-law* 07-TX-01, 2007, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of September 2015, at Penticton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Jonathan Kruger

Councillor Clinton Gabriel

Councillor Kevin Gabriel

Councillor Dolly Kruger

Councillor Clint George

Councillor Travis Kruger

Councillor Timmothy Lezard

Councillor Inez Pierre

Councillor Joseph Pierre

SCHEDULE I
PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR FOR THE PENTICTON INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8.(1) of the *Penticton Indian Band Property Assessment Law, 2015*, I request that you provide to me, in writing, no later than _____ [Note: must be a date that is at least fourteen (14) days from the date of delivery of the request], the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Penticton Indian Band

Dated: _____, 20___.

SCHEDULE III
NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9.(2) of the *Penticton Indian Band Property Assessment Law, 2015*, the assessor for the _____ First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20___ at _____ a.m./p.m.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____

Assessor for the Penticton Indian Band

Dated: _____, 20___ .

SCHEDULE IV
DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Penticton Indian Band Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____

[please print name]

Dated: _____ , 20___ .

SCHEDULE V
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Penticton Indian Band and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Penticton Indian Band Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Penticton Indian Band Property Assessment Law, 2015*.

_____

Tax Administrator for the Penticton Indian Band

Dated: _____, 20___ .

SCHEDULE VI
REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Penticton Indian Band

[address]

PURSUANT to the provisions of the *Penticton Indian Band Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___.

SCHEDULE VII
NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Penticton Indian Band

[address]

PURSUANT to the provisions of the *Penticton Indian Band Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30.00) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII
NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Penticton Indian Band

[address]

PURSUANT to the provisions of the *Penticton Indian Band Property Assessment Law, 2015*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___ .

SCHEDULE IX
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time:_____ (a.m./p.m.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE X
ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Penticton Indian Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (a.m./p.m.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE XI
CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Penticton Indian Band, hereby certify that this is the Penticton Indian Band [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Penticton Indian Band Property Assessment Law, 2015*.

_____

(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .

(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

Penticton Indian Band Property Taxation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PENTICTON INDIAN BAND
PROPERTY TAXATION LAW, 2015

TABLE OF CONTENTS

Part I Citation....2
Part II Definitions and References....2
Part III Administration....5
Part IV Liability for Taxation....5
Part V Exemptions from Taxation....6
Part VI Grants....7
Part VII Tax Districts and Tax Levy....8
Part VIII Tax Roll and Tax Notice....9
Part IX Payment Receipts and Tax Certificates....10
Part X Penalties and Interest....11
Part XI Revenues and Expenditures....11
Part XII Collection and Enforcement....13
Part XIII Seizure and Sale of Personal Property....14
Part XIV Seizure and Assignment of Taxable Property....16
Part XV Discontinuance of Services....18
Part XVI General Provisions....19
Schedule I Map of Penticton Indian Band Tax District 1....22
Schedule II Request for Information by Tax Administrator for the Penticton Indian Band....25
Schedule III Tax Notice....26
Schedule IV Costs Payable by Debtor Arising from Seizure and Sale of Personal Property....27
Schedule V Tax Certificate....28
Schedule VI Tax Arrears Certificate....29
Schedule VII Notice of Seizure and Sale of Personal Property....30
Schedule VIII Notice of Sale of Seized Personal Property....32
Schedule IX Notice of Seizure and Assignment of Taxable Property....33
Schedule X Notice of Sale of a Right to Assignment of Taxable Property....36
Schedule XI Notice of Discontinuance of Services....39

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Penticton Indian Band deems it to be in the best interests of the Penticton Indian Band to make a law for such purposes; and

C. The Council of the Penticton Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Penticton Indian Band duly enacts as follows:

PART I
CITATION

1. This Law may be cited as the *Penticton Indian Band Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Penticton Indian Band Property Assessment Law, 2015*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Penticton Indian Band, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the Penticton Indian Band or all of the members of the Penticton Indian Band;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule XI;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule X;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VII;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the Penticton Indian Band within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule VI;

"Tax Certificate" means a certificate containing the information set out in Schedule V;

"tax district" means a tax district established in section 11 for the purposes of setting tax rates that may be different from the tax rates set in another tax district;

"Tax Notice" means a notice containing the information set out in Schedule III;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity,

interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which that building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which that building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which that building stands;

(f) a building used as a university, technical institute or public college, that is not operated for profit, and the land on which that building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, that is not operated for profit, and the land on which that building stands; and

(h) a building used as a public library and the land on which that building stands.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which that building stands.

PART VI
GRANTS

Grants for Surrounding Land

9.Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and,

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) In each taxation year, Council will determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
TAX DISTRICTS AND TAX LEVY

Tax Districts

11. The following tax districts are established:

(a) tax district 1 includes those reserve lands specifically identified in Schedule I; and

(b) tax district 2 includes all reserve lands not included in tax district 1.

Tax Levy

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class in each tax district.

(2) A law setting the rate of tax may establish different tax rates for each property class in each tax district.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under subsection (5) may be established in respect of one or more property classes.

Special Levy

13. If the First Nation is a borrowing member and is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

Payments

14.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

15.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

16.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to

the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

17.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

18.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as those taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

19.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

20. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

21.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is thirty-five dollars ($35.00) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

22.(1) If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of five percent (5%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

(2) If all or part of the taxes remain unpaid after October 31 of the year in which they are levied, a further penalty of five percent (5%) of the original amount of unpaid taxes will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

23. If all or any portion of taxes remains unpaid after July 2 of the year in which they are levied, the unpaid portion accrues interest at a rate equivalent to the average lending rate of the Bank of Canada in effect on the first day of the month, plus two percent (2%) per year to a maximum of fifteen percent (15%) per year

Application of Payments

24. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

25.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

26.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of the First Nation's local revenue account; and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

27.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for those taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

28.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

29.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or

enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

30.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending the document by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation, or the corporation's legal counsel.

(4) A document is considered to have been delivered:

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered:

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII
SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

31.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule IV.

Notice of Seizure and Sale

32.(1) Before proceeding under subsection 31(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

33.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

34.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by public auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 33(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

35. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

36.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

37.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

38.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 42(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

39.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

40. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

41. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 42(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

42.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 39(3).

Assignment of Taxable Property

43.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 42(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 42(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

44.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation; and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

45.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 39(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

46.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

47.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

48. Notwithstanding section 47, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided

in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

49. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

50.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

51.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

52.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

53. The *Penticton Indian Band Property Taxation By-law 07-TX-02, 2007*, is hereby repealed in its entirety.

Force and Effect

54. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of September 2015, at Penticton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Jonathan Kruger

Councillor Clinton Gabriel

Councillor Kevin Gabriel

Councillor Dolly Kruger

Councillor Clint George

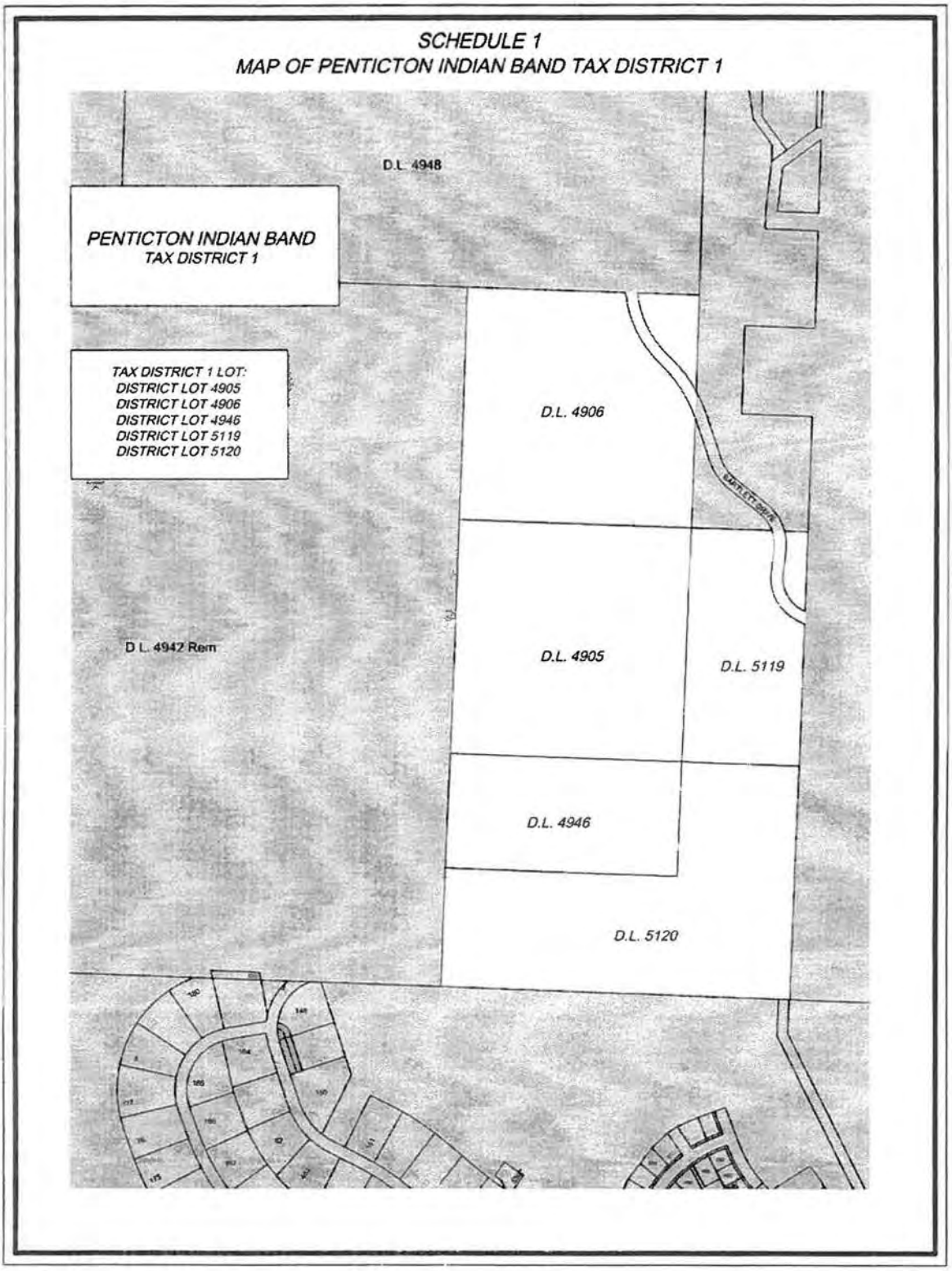
Councillor Travis Kruger

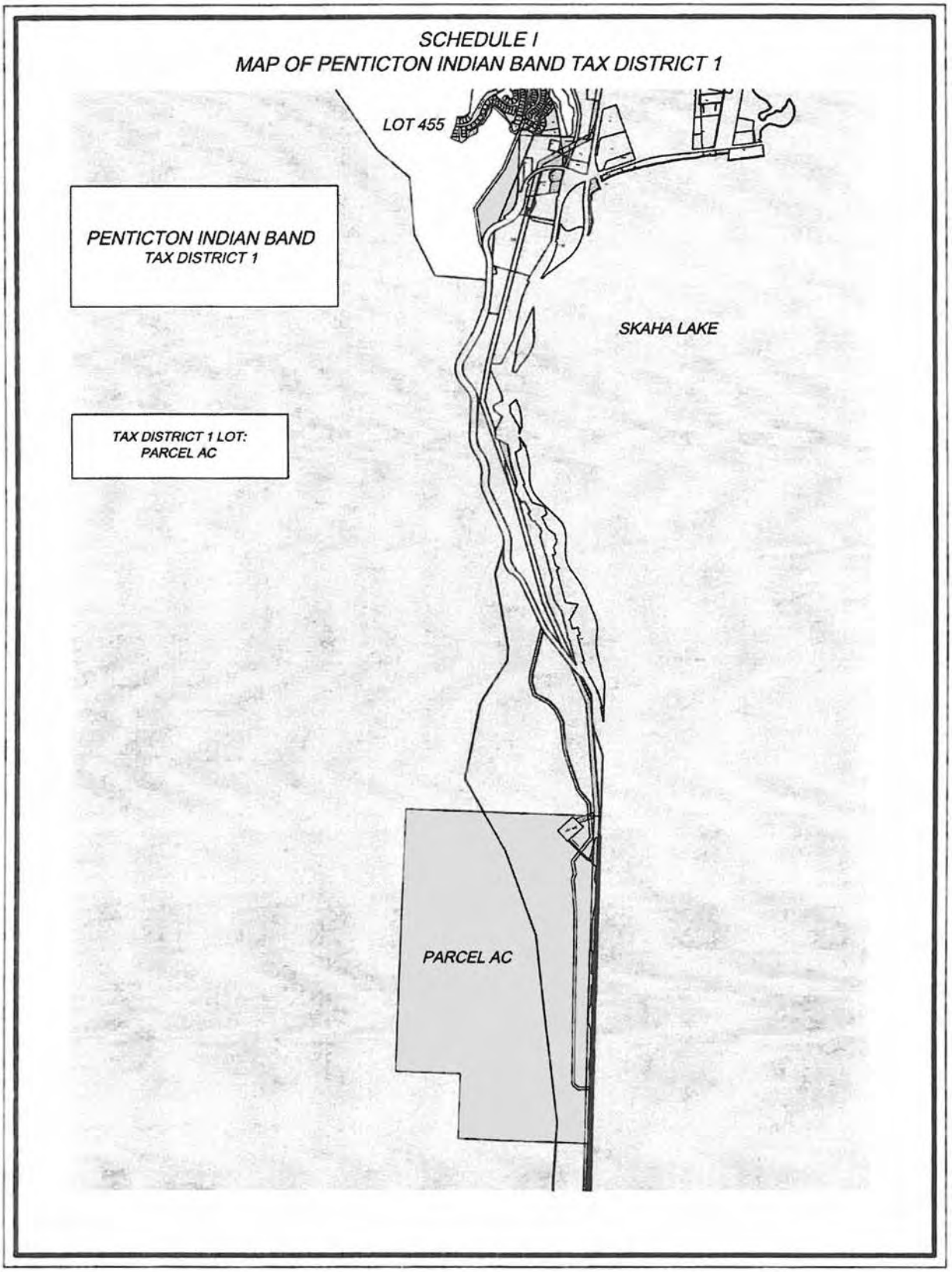
Councillor Timmothy Lezard

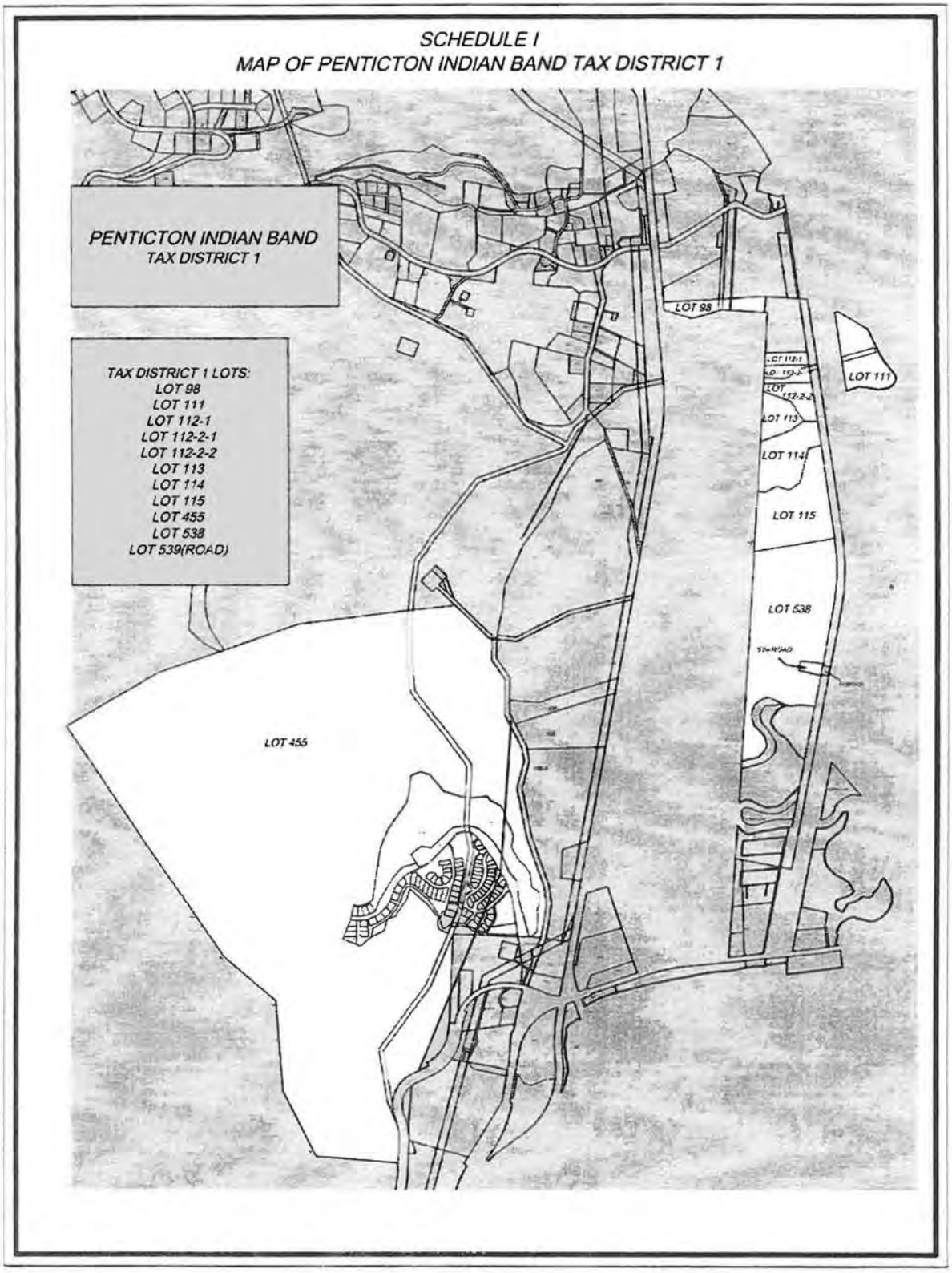
Councillor Inez Pierre

Councillor Joseph Pierre

SCHEDULE I
MAP OF PENTICTON INDIAN BAND TAX DISTRICT 1




SCHEDULE I
MAP OF PENTICTON INDIAN BAND TAX DISTRICT 1
LOT 455
PENTICTON INDIAN BAND
TAX DISTRICT 1
SKAHA LAKE
TAX DISTRICT 1 LOT:
PARCEL AC
PARCEL AC


SCHEDULE I
MAP OF PENTICTON INDIAN BAND TAX DISTRICT 1
PENTICTON INDIAN BAND
TAX DISTRICT 1
TAX DISTRICT 1 LOTS:
LOT 98
LOT 111
LOT 112-1
LOT 112-2-1
LOT 112-2-2
LOT 113
LOT 114
LOT 115
LOT 455
LOT 538
LOT 539(ROAD)
LOT 98
LOT 111
LOT 113
LOT 114
LOT 115
LOT 538
LOT 455

SCHEDULE II
REQUEST FOR INFORMATION BY TAX ADMINISTRATOR FOR THE PENTICTON INDIAN BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 19(1) of the *Penticton Indian Band Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)
(2)
(3)

_____
Tax Administrator for the Penticton Indian Band

Dated: _____ , 20___ .

SCHEDULE III
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Penticton Indian Band Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Penticton Indian Band, located at 200 Westhills Drive RR#2 Site 80 Comp 19 Penticton, BC V2A 6J7 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Penticton Indian Band Property Taxation Law, 2015*. The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

_____

Tax Administrator for the Penticton Indian Band
Dated: _____ , 20___ .

SCHEDULE IV
COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1. For preparation of a notice	$ 35.00
2. For service of notice on each person or place by the Penticton Indian Band	$ 35.00
3. For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.For advertising in newspaper	actual cost
5. For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$ 35.00 per person per hour
6. Actual costs incurred by the Penticton Indian Band for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE V
TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Penticton Indian Band Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.
OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for the Penticton Indian Band

Dated: _____, 20___.

SCHEDULE VI
TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Penticton Indian Band Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes:	$_____
Penalties:	$_____
Interest:	$_____
Total unpaid tax debt:	$_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per year.

Payments must be made at the offices of the Penticton Indian Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Penticton Indian Band

Dated: _____ , 20___ .

SCHEDULE VII
NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 32(1) of the *Penticton Indian Band Property Taxation Law, 2015*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may:

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Penticton Indian Band

Dated: _____, 20___.

SCHEDULE VIII
NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Penticton Indian Band will take place on _____ , 20____ at _____ [AM / PM] at _____ [location].

AND TAKE NOTICE that the following personal property, seized pursuant to section 32(1) of the *Penticton Indian Band Property Taxation Law, 2015*, will be sold at the public auction:

[general description of the goods]

AND TAKE NOTICE that the proceeds of sale of the seized property described in this notice shall be paid to any holders of registered security interests in the property and to the Penticton Indian Band in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Penticton Indian Band

Dated: _____ , 20___ .

SCHEDULE IX
NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XIV of the *Penticton Indian Band Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Penticton Indian Band, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

(a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the local newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

(b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Penticton Indian Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Penticton Indian Band Property Taxation Law, 2015*.

_____
Tax Administrator for the Penticton Indian Band

Dated: _____, 20___ .

SCHEDULE X
NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the First Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ [AM / PM] at
_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer,

shall be conducted in accordance with the procedures prescribed by the Council of the First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Penticton Indian Band will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Penticton Indian Band Property Taxation Law, 2015*.

_____

Tax Administrator for the Penticton Indian Band

Dated: _____, 20___.

SCHEDULE XI
NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Penticton Indian Band Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for the Penticton Indian Band

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Peters Band in the Province of British Columbia,

Peters Band Property Assessment Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PETERS BAND PROPERTY ASSESSMENT LAW, 2015

(BRITISH COLUMBIA)

TABLE OF CONTENTS

		Page
PART I	CITATION	2
PART II	DEFINITIONS AND REFERENCES	2
PART III	ADMINISTRATION	5
PART IV	ASSESSED VALUE	5
PART V	REQUESTS FOR INFORMATION AND INSPECTIONS	8
PART VI	ASSESSMENT ROLL AND ASSESSMENT NOTICE	9
PART VII	ERRORS AND OMISSIONS IN ASSESSMENT ROLL	12
PART VIII	RECONSIDERATION OF ASSESSMENT	15
PART IX	ASSESSMENT REVIEW BOARD	16
PART X	APPEAL TO ASSESSMENT REVIEW BOARD	18
PART XI	GENERAL PROVISIONS	25

SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Notice of Assessment Inspection
IV	Declaration of Purpose for the Use of Assessment Information
V	Assessment Notice
VI	Request for Reconsideration of Assessment
VII	Notice of Appeal to Assessment Review Board
VIII	Notice of Withdrawal
IX	Notice of Hearing
X	Order to Attend Hearing/Produce Documents
XI	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Peters Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Peters Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Peters Band duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Peters Band Property Assessment Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2. (1) In this Law:

"**Act**" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"**assessable property**" means property that is liable to assessment under this Law;

"**assessed value**" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"**assessment**" means a valuation and classification of an interest in land;

"**Assessment Notice**" means a notice containing the information set out in Schedule V;

"**Assessment Review Board**" means a board established by Council in accordance with Part IX;

"**assessment roll**" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll;

"**assessor**" means a person appointed by Council under subsection 3(1);

"**chair**" means the chair of the Assessment Review Board;

"**Commission**" means the First Nations Tax Commission established under the Act;

"**complainant**" means a person who commences an appeal of an assessment under this Law;

"**Council**" has the meaning given to that term in the Act;

"**First Nation**" means the Peters Band, being a band named in the schedule to the Act;

"**FMB**" means the First Nations Financial Management Board established under the Act;

"**holder**" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"**improvement**" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"**interest in land**" or "**property**" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"**manufactured home**" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"**Notice of Appeal**" means a notice containing the information set out in Schedule VII;

"**Notice of Assessment Inspection**" means a notice containing the information set out in Schedule III;

"**Notice of Hearing**" means a notice containing the information set out in Schedule IX;

"**Notice of Withdrawal**" means a notice containing the information set out in Schedule VII;

"**Order to Attend Hearing/Produce Documents**" means an order containing the information set out in Schedule X;

"**party**", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"**person**" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"**property class**" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"**Province**" means the province of British Columbia;

"**reserve**" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"**resolution**" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"**revised assessment roll**" means an assessment roll amended in accordance with section 12 of this Law;

"**secretary**" means the secretary of the Assessment Review Board appointed under section 25;

"**supplementary assessment roll**" means an assessment roll under section 19;

"**tax administrator**" means the person appointed by Council to that position under the Taxation Law;

"**Taxation Law**" means the *Peters Band Property Taxation Law, 2015*;

"**taxation year**" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"**taxes**" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(c) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3. (1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6. (1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V
REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8. (1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9. (1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI
ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10. (1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12. (1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14. (1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV:

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15. (1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16. (1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17. (1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII
ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18. (1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19. (1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20. (1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21. (1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22. (1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23. (1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24. (1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25. (1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the Criminal Code;

(b) fails to attend two (2) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29. (1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is: 16870 Peters Road, RR #2, Hope, BC, V0X 1L2

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31. (1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35. (1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36. (1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held in camera.

Maintaining Order at Hearings

37. (1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38. (1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39. (1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. (1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43. (1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46. (1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48. (1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49. (1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars ($25.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50. (1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51. (1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52. (1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55. (1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56. (1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of October, 2015, at Hope, in the Province of British Columbia.

A quorum of Council consists of TWO (2) members of Council.

Chief Norma Webb

Councillor Leanne Peters

Councillor Victoria Peters

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR FOR THE PETERS BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section __ of the *Peters Band Property Assessment Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Peters Band

Dated: _____, 20___ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section ____ of the *Peters Band Property Assessment Law, 2015*, the assessor for the *Peters Band* proposes to conduct an inspection of the above-referenced assessable property on _____, 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the _____ Peters Band

Dated: _____, 20___.

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Peters Band Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____ , 20___ .

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Peters Band and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Peters Band Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Peters Band Property Assessment Law, 2015*.

_____

Tax Administrator for the Peters Band

Dated: _____, 20___.

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Peters Band

[address]

PURSUANT to the provisions of the *Peters Band Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Peters Band

[address]

PURSUANT to the provisions of the *Peters Band Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of _____ dollars ($____) is enclosed with this Notice of Appeal.

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Peters Band

[address]

PURSUANT to the provisions of the *Peters Band Property Assessment Law, 2015* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal:

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____
Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Peters Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Peters Band, hereby certify that this is the Peters Band [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Peters Band Property Assessment Law, 2015*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ (City) , _____ (Province) .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Peters Band in the Province of British Columbia,

Peters Band Property Taxation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

PETERS BAND PROPERTY TAXATION LAW, 2015

(BRITISH COLUMBIA)

TABLE OF CONTENTS

		Page
PART I	CITATION	1
PART II	DEFINITIONS AND REFERENCES	1
PART III	ADMINISTRATION	4
PART IV	LIABILITY FOR TAXATION	4
PART V	EXEMPTIONS FROM TAXATION	6
PART VI	GRANTS AND TAX ABATEMENT	9
PART VII	LEVY OF TAX	10
PART VIII	TAX ROLL AND TAX NOTICE	10
PART IX	PAYMENT RECEIPTS AND TAX CERTIFICATES	13
PART X	PENALTIES AND INTEREST	13
PART XI	REVENUES AND EXPENDITURES	13
PART XII	COLLECTION AND ENFORCEMENT	15
PART XIII	SEIZURE AND SALE OF PERSONAL PROPERTY	17
PART XIV	SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY	18
PART XV	DISCONTINUANCE OF SERVICES	22
PART XVI	GENERAL PROVISIONS	22

SCHEDULES

Schedule I	Request for Information by Tax Administrator for the Peters Band
Schedule II	Tax Notice
Schedule III	Costs Payable by Debtor Arising From Seizure and Sale of Personal Property
Schedule IV	Tax Certificate
Schedule V	Tax Arrears Certificate
Schedule VI	Notice of Seizure and Sale of Personal Property
Schedule VII	Notice of Sale of Seized Personal Property
Schedule VIII	Notice of Seizure and Assignment of Taxable Property
Schedule IX	Notice of Sale of a Right to Assignment of Taxable Property
Schedule X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Peters Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Peters Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Peters Band duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Peters Band Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2. (1) In this Law:

"**Act**" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"**assessed value**" has the meaning given to that term in the Assessment Law;

"**Assessment Law**" means the *Peters Band Property Assessment Law, 20___* ;

"**Assessment Review Board**" means the assessment review board established under the Assessment Law;

"**assessment roll**" has the meaning given to that term in the Assessment Law;

"**assessor**" means a person appointed to that position under the Assessment Law;

"**Commission**" means the First Nations Tax Commission established under the Act;

"**Council**" has the meaning given to that term in the Act;

"**debtor**" means a person liable for unpaid taxes imposed under this Law;

"**expenditure law**" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"**First Nation**" means the Peters Band, being a band named in the schedule to the Act;

"**First Nation Corporation**" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"**FMB**" means the First Nations Financial Management Board established under the Act;

"**holder**" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"**improvement**" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"**interest in land**" or "**property**" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"**local revenue account**" means the local revenue account referred to in section 13 of the Act;

"**locatee**" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act* or a member of the First Nation who is in lawful possession of land in the reserve pursuant to the First Nation's land code adopted under the *First Nations Land Management Act*;

"**manufactured home**" has the meaning given to that term in the Assessment Law;

"**Notice of Discontinuance of Services**" means a notice containing the information set out in Schedule X;

"**Notice of Sale of a Right to Assignment of Taxable Property**" means a notice containing the information set out in Schedule IX;

"**Notice of Sale of Seized Personal Property**" means a notice containing the information set out in Schedule VII;

"**Notice of Seizure and Assignment of Taxable Property**" means a notice containing the information set out in Schedule VIII;

"**Notice of Seizure and Sale**" means a notice containing the information set out in Schedule VI;

"**person**" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"**property class**" has the meaning given to that term in the Assessment Law;

"**Province**" means the province of British Columbia;

"**registry**" means any land registry in which interests in land are registered;

"**reserve**" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"**resolution**" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"**tax administrator**" means a person appointed by Council under subsection 3(1) to administer this Law;

"**Tax Arrears Certificate**" means a certificate containing the information set out in Schedule V;

"**Tax Certificate**" means a certificate containing the information set out in Schedule IV;

"**Tax Notice**" means a notice containing the information set out in Schedule II;

"**tax roll**" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"**taxable property**" means an interest in land that is subject to taxation under this Law;

"**taxation year**" means the calendar year to which an assessment roll applies for the purposes of taxation;

"**taxes**" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First

Nation, and all penalties, interest and costs added to taxes under such a law; and

"**taxpayer**" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3. (1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Chief of the First Nation assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6. (1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7. (1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8. (1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands; and

(d) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.]

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Tax Exemption

9. (1) A revitalization program is hereby established to encourage one or more of the following objectives:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization,

of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $250,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $100,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $50,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to continue to meet the criteria in subsection (5); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (2)(b)(i), (ii) or (iii) is made.

(5) A proponent for an exemption under this section further to the category of economic revitalization will be deemed to have made the qualified level of investment prescribed

under subparagraph (2)(b)(i) if it is a corporation, of which one hundred percent (100%) of its shares are owned by a member or members of the First Nation, and is a holder of an interest in land used for business purposes.

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(8) Where a revitalization agreement has gone into effect, the Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under subsection (5), or fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(9) Upon termination of the revitalization agreement by Council under subsection (8):

(a) the tax administrator must, within 10 days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (8)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the subsection (5) criteria; and

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement or ceased to meet the subsection (5) criteria;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

(10) In this section "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization

agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(11) In this section "holder" means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

PART VI
GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

11. (1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation;

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12. (1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13. (1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14. (1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15. (1) On or before June 2 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with applicable periodic lease payments.

Amendments to Tax Roll and Tax Notices

16. (1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17. (1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18. (1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20. (1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is forty dollars ($40.00) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24. (1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25. (1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(i) assumed third-party management of the First Nation's local revenue account, and

(ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26. (1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV, and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27. (1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV, and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28. (1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29. (1) This section applies to this Part and Parts XIII, XIV, and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII
SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30. (1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31. (1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32. (1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33. (1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35. (1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36. (1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37. (1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38. (1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41. (1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Aboriginal Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42. (1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43. (1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44. (1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45. (1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46. (1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49. (1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50. (1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51. (1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no Part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

52. This Law comes into force and effect on the later of January 1, 2016 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of October, 2015, at Hope, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Norma Webb

Councillor Leanne Peters

Councillor Victoria Peters

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR FOR THE PETERS BAND

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Peters Band Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the First Nation

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Peters Band Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Peters Band Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

[Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.]

_____
Tax Administrator for the Peters Band

Dated: _____, 20___.

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$100
2.	For service of notice on each person or place by the First Nation	$150
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$ 50 per person per hour
6.	Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Peters Band Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Tax Administrator for the Peters Band

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Peters Band Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____ , no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per year.

Payments must be made at the offices of the Peters Band, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____
Tax Administrator for the Peters Band

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section ____ of the *Peters Band Property Taxation Law, 2015*, seizing the personal property described as follows:

2. [general description of the personal property to be seized]

3. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

4. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

   (a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

   (b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Peters Band

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the First Nation will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ___ of the *Peters Band Property Taxation Law, 2015*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Peters Band

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "**debtor**")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "**taxable property**")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ___ of the *Peters Band Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "**redemption period**"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Peters Band will, without delay, notify the Minister of Aboriginal Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

    (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

    (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Peters Band Property Taxation Law, 2015*.

_____
Tax Administrator for the Peters Band

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "**debtor**")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "**taxable property**")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Peters Band.

The public tender [auction] will take place on:

_____, 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the _____ First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "**redemption period**"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Peters Band will, without delay, notify the Minister of Aboriginal Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

   (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

   (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Peters Band Property Taxation Law, 2015*.

_____
Tax Administrator for the Peters Band

Dated: _____, 20___.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Peters Band Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____
Tax Administrator for the Peters Band

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Popkum First Nation in the Province of British Columbia,

Popkum First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

POPKUM FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Popkum First Nation has enacted the *Popkum First Nation Property Assessment By-law*, and the *Popkum First Nation Property Taxation By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*; pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Popkum First Nation duly enacts as follows:

1. This Law may be cited as the *Popkum First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Popkum First Nation Property Assessment By-law*

"Council" has the meaning given to that term in the Act;

"First Nation" means the Popkum First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that

budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Popkum First Nation Property Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016 and ending Mach 31, 2017 comprised of

(a) sections 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral

part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th. day of May, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of one (1) members of Council.

Chief James Murphy

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 29,473.40
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 0
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$ 0
TOTAL REVENUES		**$ 29,473.40**
PART 2: EXPENDITURES		
1.	General Government Expenditures	
	a. Executive and Legislative	$ 14,589.20
	b. General Administrative	$ 14,589.20
	c. Other General Government	
2.	Contingency Amounts	$ 295.00
TOTAL EXPENDITURES		**$ 29,473.40**
BALANCE		**0**

Note: no service agreements and no reserve funds.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Popkum First Nation in the Province of British Columbia,

Popkum First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

POPKUM FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Popkum First Nation has enacted the *Popkum First Nation Property Assessment By-law*, and the *Popkum First Nation Property Taxation By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Popkum First Nation duly enacts as follows:

1. This Law may be cited as the *Popkum First Nation Annual Rates Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Popkum First Nation Property Assessment By-law*;

"First Nation" means the Popkum First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Popkum First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of one (1) members of Council.

Chief James Murphy

SCHEDULE
2015 TAX RATES

PROPERTY CLASS	Rate per thousand dollars of assessed value
Class 1 - Residential	0.0
Class 2 - Utilities	23.9734
Class 4 - Major Industry	0.0
Class 5 - Light Industry	0.0
Class 6 - Business and Other	13.0965
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	9.1974

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Scowlitz First Nation in the Province of British Columbia,

Scowlitz First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 4th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SCOWLITZ FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Scowlitz First Nation has enacted the *Scowlitz First Nation Property Assessment By-law*, and the *Scowlitz First Nation Property Taxation By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*; pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Scowlitz First Nation duly enacts as follows:

1. This Law may be cited as the *Scowlitz First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Scowlitz First Nation Property Assessment By-law*

"Council" has the meaning given to that term in the Act;

"First Nation" means the Scowlitz First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Scowlitz First Nation Property Taxation By-law.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016 and ending March 31, 2017 comprised of

(a) sections 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th. day of May, 2015, at Lake Errock, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Colin Pennier

Melvyn Hall

Councillor Melvyn Hall

Councillor John Williams Jr.

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 3,054.80
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 0
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$ 0
TOTAL REVENUES		**$ 3,054.80**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	$ 1,374.90
	b. General Administrative	$ 1,374.90
	c. Other General Government	
2.	Contingency Amounts	$ 305.00
TOTAL EXPENDITURES		**$ 3,054.80**
BALANCE		**0**

Note: no service agreements and no reserve funds.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Scowlitz First Nation in the Province of British Columbia,

Scowlitz First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 4th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SCOWLITZ FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Scowlitz First Nation has enacted the *Scowlitz First Nation Property Assessment By-law*, and the *Scowlitz First Nation Property Taxation By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*; pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Scowlitz First Nation duly enacts as follows:

1. This Law may be cited as the *Scowlitz First Nation Annual Rates Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Scowlitz First Nation Property Assessment By-law*;

"First Nation" means the Scowlitz First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Scowlitz First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2015, at Lake Errock, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Colin Pennier

Councillor Melvyn Hall

Councillor John Williams Jr.

SCHEDULE
2015 TAX RATES

PROPERTY CLASS	Rate per thousand dollars of assessed value
Class 1 - Residential	0.0
Class 2 - Utilities	73.25701
Class 4 - Major Industry	0.0
Class 5 - Light Industry	0.0
Class 6 - Business and Other	0.0
Class 7 - Forest Land	0.0
Class 8 - Recreational Property/Non-Profit Organization	0.0
Class 9 - Farm	0.0

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seabird Island Indian Band in the Province of British Columbia,

Seabird Island Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SEABIRD ISLAND BAND
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Seabird Island Band has made the *Seabird Island Band Property Taxation By-law* and the *Seabird Island Band Property Assessment By-law*, which by-laws have been deemed further to section 145 of the Act as property taxation laws;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Seabird Island Band Property Taxation By-law*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Seabird Island Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Seabird Island Band Property Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning April 1 ,2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 6.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of August, 2015, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

Chief Clem Seymour

Councillor Art Andrew

Councillor James Harris

Councillor Alexis Grace

Councillor Margaret Pettis

Councillor Arlene Andrew

Councillor Marcia Peters

Councillor Jason Campbell

Councillor Vivian Ferguson

Councillor Carol Hope

SCHEDULE

ANNUAL BUDGET 2015 AND INTERIM BUDGET 2016

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
	a. Property Tax	$ 1,105,321
2.	Prior Year Surplus	396,149
TOTAL REVENUES		**$ 1,501,470**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	304,742
	b. General Administrative	113,532
	c. Other General Government	
	i. By-law Development	0
	ii. Appeals	24,422
2.	Protection Services	
	a. Policing	
	b. Firefighting	138,000
	c. Regulatory Measures	
	d. Animal and Pest control	5,000
	e. Justice	60,623
	f. Security	71,000
	g. Other Protective Services - Dyking	100,000
3.	Transportation	
	a. Roads and Streets	50,000
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	30,000
	c. Heritage Protection	
	d. Other Recreation and Culture	183,511

e. Elder's Program		90,086
5. Community Development		
a. Education		35,000
b. Planning and Zoning		
c. Community Planning		
d. Economic Development Program		
e. Tourism		
f. Trade and Industry		
g. Land Rehabilitation and Beautification		22,525
h. Other Regional Planning and Development		
d. Education		2,500
e. Other Service		158,582
6. Grants:		
a. Home owner grant equivalents:		1,140
b. Other grants:		
i. Age over 65		275
7. Contingency	$	110,532
TOTAL EXPENDITURES	**$**	**1,501,470**
BALANCE	**$**	**0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. District of Kent – Road Maintenance	$ 14,750 per Annum
b. District of Kent – Sewer Service	$ 1.15 per Cubic meter

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seabird Island Indian Band in the Province of British Columbia,

Seabird Island Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SEABIRD ISLAND BAND
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Seabird Island Band has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Seabird Island Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Seabird Island First Nation Property Assessment By-law*;

"First Nation" means the Seabird Island Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Seabird Island First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5 Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of August, 2015, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of six (6) members of Council.

Chief Clem Seymour

Councillor Art Andrew

Councillor James Harris

Councillor Alexis Grace

Councillor Margaret Pettis

Councillor Arlene Andrew

Councillor Marcia Peters

Councillor Jason Campbell

Councillor Vivian Ferguson

Councillor Carol Hope

SCHEDULE

TAX RATES 2015

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	7.34266	7.34266
Class 2 - Utilities	73.25701	73.25701
Class 5 - Light Industry	21.86654	21.86654
Class 6 - Business and Other	17.95000	17.95000
Class 7 – Managed Forest Land	19.18310	19.18310
Class 8 - Recreational Property/Non-Profit Organization	13.63189	13.63189
Class 9 - Farm	20.11865	20.11865
Class 10 - Prescribed Railway Rights of Way	56.95859	39.02864

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seton Lake First Nation in the Province of British Columbia,

Seton Lake Property Assessment Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SETON LAKE
PROPERTY ASSESSMENT LAW, 2015

TABLE OF CONTENTS

PART I Citation
PART II Definitions and References
PART III Administration
PART IV Assessed Value
PART V Requests for Information and Inspections
PART VI Assessment Roll and Assessment Notice
PART VII Errors and Omissions in Assessment Roll
PART VIII Reconsideration of Assessment
PART IX Assessment Review Board
PART X Appeal to Assessment Review Board
PART XI General Provisions

SCHEDULES
I Property Classes
II Request for Information by Assessor
III Notice of Assessment Inspection
IV Declaration of Purpose for the Use of Assessment Information
V Assessment Notice
VI Request for Reconsideration of Assessment
VII Notice of Appeal to Assessment Review Board
VIII Notice of Withdrawal
IX Notice of Hearing
X Order to Attend Hearing/Produce Documents
XI Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of Seton Lake deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Seton Lake has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of Seton Lake duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Seton Lake Property Assessment Law, 2015.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means Seton Lake, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, license or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Seton Lake Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI
ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) The Assessment Review Board must consist of at least one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is: BC Assessment Office, 805 Renfrew Avenue, Kamloops, BC V2B 3X3.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of ten dollars ($10).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of September, 2015, at Seton Lake, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Larry Casper

Councillor Randy James

Councillor Ida Mary Peter

Councillor Rod Louie

Councillor Phyllis Peters

Councillor Cliff Casper

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR SETON LAKE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Seton Lake Property Assessment Law, 2015,* I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for Seton Lake

Dated: _____, 20___.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Seton Lake Property Assessment Law, 2015*, the assessor for Seton Lake proposes to conduct an inspection of the above-referenced assessable property on _____, 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for Seton Lake

Dated: _____, 20___.

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Seton Lake Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____ , 20___ .

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for Seton Lake and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Seton Lake Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Seton Lake Property Assessment Law, 2015*.

_____

Tax Administrator for Seton Lake

Dated: _____ , 20___ .

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for Seton Lake

BC Assessment Office
805 Renfrew Avenue,
Kamloops, BC V2B 3X3

PURSUANT to the provisions of the *Seton Lake Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)
(2)
(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____
_____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for Seton Lake

BC Assessment Office
805 Renfrew Avenue,
Kamloops, BC V2B 3X3

PURSUANT to the provisions of the *Seton Lake Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[***description of the assessable property, including assessment roll number, as described in the Assessment Notice***]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of _____ dollars ($____) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for Seton Lake
c/o Seton Lake
P.O. Box 1330
Lillooet, BC, V0K 1V0

PURSUANT to the provisions of the *Seton Lake Property Assessment Law, 2015* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____
Name of Complainant (please print)

_____
Signature of Complainant (or representative)

Dated: _____, 20___.

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND:_____

_____

Complainant in respect of this appeal:_____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for Seton Lake in respect of the assessment of _____ [describe interest in land].
The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for Seton Lake, hereby certify that this is the Seton Lake [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Seton Lake Property Assessment Law, 2015*.

_____
(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Seton Lake First Nation in the Province of British Columbia,

Seton Lake Property Taxation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SETON LAKE
PROPERTY TAXATION LAW, 2015

TABLE OF CONTENTS

Part I	Citation	2
Part II	Definitions and References	2
Part III	Administration	4
Part IV	Liability for Taxation	4
Part V	Exemptions from Taxation	5
Part VI	Grants and Tax Abatement	7
Part VII	Levy of Tax	8
Part VIII	Tax Roll and Tax Notice	8
Part IX	Payment Receipts and Tax Certificates	10
Part X	Penalties and Interest	10
Part XI	Revenues and Expenditures	10
Part XII	Collection and Enforcement	11
Part XIII	Seizure and Sale of Personal Property	13
Part XIV	Seizure and Assignment of Taxable Property	14
Part XV	Discontinuance of Services	16
Part XVI	General Provisions	16

SCHEDULES

I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV Tax Certificate
V Tax Arrears Certificate
VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of Seton Lake deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of Seton Lake has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of Seton Lake duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Seton Lake Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Seton Lake Property Assessment Law, 2015*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means Seton Lake, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Seton Lake Administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Tax Exemption

9.(1) A revitalization program is hereby established to encourage one or more of the following objectives:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization,

of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $1,000,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $250,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $125,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to continue to meet the criteria in subsection (5); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (2)(b)(i), (ii) or (iii) is made.

(5) A proponent for an exemption under this section further to the category of economic revitalization will be deemed to have made the qualified level of investment prescribed under subparagraph (2)(b)(i) if it is a corporation, of which one hundred percent (100%) of its shares are owned by a member or members of the First Nation, and is a holder of an interest in land used for business purposes.

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(8) Where a revitalization agreement has gone into effect, the Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under subsection (5), or fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(9) Upon termination of the revitalization agreement by Council under subsection (8):

(a) the tax administrator must, within ten (10) days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (8)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the subsection (5) criteria;

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement or ceased to meet the subsection (5) criteria;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

(10) In this section "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(11) In this section "holder" means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

11.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government;

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to Seton Lake.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before June 1st in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 1st in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax

administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty dollars ($20) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at ten percent (10%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII
SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

52. This Law comes into force and effect on the later of September 1, 2015 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of September, 2015, at Seton Lake, in the Province of British Columbia.

A quorum of Council consists of Four (4) members of Council.

Chief Larry Casper

Councillor Randy James

Councillor Ida Mary Peter

Councillor Rod Louie

Councillor Phyllis Peters

Councillor Cliff Casper

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR SETON LAKE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 18 of the *Seton Lake Property Taxation Law, 2015* , I request that you provide to me, in writing, no later than _____ [***Note: must be a date that is at least fourteen (14) days from the date of request***], the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for Seton Lake

Dated: _____, 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Seton Lake Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of Seton Lake, located at Site 3, P.O. Box 76, Shalalth, BC, V0N 3C0 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Seton Lake Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

[*Other taxes owing under other property taxation laws may be included in this notice.*]

_____

Tax Administrator for Seton Lake

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 250
2.	For service of notice on each person or place by the First Nation	$ 250
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$50 per person per hour
6.	Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Seton Lake Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for Seton Lake

Dated: _____, 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Seton Lake Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____ , no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per year.

Payments must be made at the offices of Seton Lake, located at Site 3, P.O. Box 76, Shalalth, BC, V0N 3C0 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for Seton Lake

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 30 of the *Seton Lake Property Taxation Law, 2015*, seizing the personal property described as follows:

[***general description of the personal property to be seized***]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for Seton Lake

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to Seton Lake will take place on _____ , 20_____ at _____ o'clock at _____

[location]

The following personal property, seized pursuant to section 30 of the *Seton Lake Property Taxation Law, 2015*, will be sold at the public auction:

[***general description of the goods***]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for Seton Lake

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36 of the *Seton Lake Property Taxation Law, 2015* seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of Seton Lake, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months

after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of Seton Lake will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Seton Lake Property Taxation Law, 2015*.

_____
Tax Administrator for Seton Lake

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to Seton Lake.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of Seton Lake as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder

or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of Seton Lake will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with *Seton Lake Property Taxation Law, 2015*.

_____
Tax Administrator for Seton Lake

Dated: _____ , 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Seton Lake Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[***list services to be discontinued***]

_____
Tax Administrator for Seton Lake

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shackan First Nation in the Province of British Columbia,

Shackan First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHACKAN FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Shackan First Nation duly enacts as follows:

1. This Law may be cited as the *Shackan First Nation Annual Expenditure Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Shackan First Nation Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Shackan First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shackan First Nation Property Taxation Law, 2012.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016 and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20 day of May, 2015, at Merritt, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Percy Joe

Councilor Joan Seymour

Councilor Sharon Joe

Councilor Yvonne Joe

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 7,860.37
2.	Proceeds from borrowing	
	i.	$
	ii	$
3.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
4.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$7,860.37**

PART 2: EXPENDITURES

1)	General Government Expenditures	
	a) General Administrative	$2,000.00
	b) Other General Government	
2)	Protection Services	
	a) Firefighting	$3,000.00
	b) Other Protective Services	
3)	Transportation	
	a) Roads and Streets	$2,100.00
	b) Snow and Ice Removal	
	c) Other Transportation	
4)	Contingency Amounts	$ 760.37
TOTAL EXPENDITURES		**$ 7,860.37**
BALANCE		**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shackan First Nation in the Province of British Columbia,

Shackan First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHACKAN FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shackan First Nation duly enacts as follows:

1. This Law may be cited as the *Shackan First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Shackan First Nation Property Assessment Law, 2012*;

"First Nation" means the Shackan First Nation, being a band named in the schedule to the Act;

"Property taxation law" means a law enacted by the First Nation under paragraph 5(1) (a) of the Act;

"Taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shackan First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20 day of May, 2015, at Merritt, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Percy Joe

Councillor Joan Seymour

Councillor Sharon Joe

Councillor Yvonne Joe

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 2 – Utilities	26.7201

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHUSWAP INDIAN BAND

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Shuswap Indian Band Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Shuswap Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) Part 2 of the Schedule except sections 7 and 9.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual

expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2015, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Barb Cote

Councillor Timothy Eugene

Councillor Rosalita Pascal

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$676,585.05
Total:	**$676,585.05**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$160,000.00
b. General Administrative	$100,128.00
c. Other General Government	$14,000.00
2. Protection Services	
a. Fire Protection	$34,423.00
3. Transportation	
a. Roads and Streets	$7,000.00
b. Snow and Ice Removal	$12,000.00
4. Community Development	
a. Education	$26,000.00
b. Housing	$26,000.00
c. Community Planning	$27,000.00
5. Fiscal Services	
a. Other Fiscal Services - CP Rail	$41,500.00
6. Other Services	
a. Environmental Health	$5,000.00
b. Other Service-RDEK	$76,883.00
c. BC Assessments	$7,651.05
7. Grants	
a. Homeowner Grants	$49,000.00
8. Contingency Amounts	
a. Contingency Amounts	$50,000.00

9. Transfers into reserve funds

a. Capital Infrastructure Improvement	$40,000.00
Total:	**$676,585.05**
Balance:	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

Regional District of Easy Kootenay Agreement	$ 76,883.00
RDEK Fire Protection	$ 34,423.00
BC Assessment	$ 7,651.05

Appendix A

Reserve Fund Balances

1. Capital Infrastructure Replacement	
Beginning balance as of January 1, 2015:	$ 0
Transfers out	
a. to local revenue account:	$ 0
b. to _____ reserve fund as a transfer:	$ 0
c. moneys borrowed for another purpose:	$ 0
Transfers in	
a. from local revenue account:	$ 0
b. from _____ reserve fund as a transfer to fund:	$ 0
c. borrowed moneys repaid to fund:	$ 0
Interest earned in current year:	$ 0
Ending balance as of December 31, 2015:	$ 0
2. Capital Infrastructure Improvement	
Beginning balance as of January 1, 2015:	$ 0
Transfers out	
a. to local revenue account:	$ 0
b. to Capital Infrastructure Replacement reserve fund as a transfer:	$ 0
c. moneys borrowed for another purpose:	$ 0
Transfers in	
a. from local revenue account:	$ 40,000
b. from Capital Infrastructure Replacement reserve fund as a transfer to fund:	$ 0
c. borrowed moneys repaid to fund:	$ 0
Interest earned in current year:	$ 0
Ending balance as of December 31, 2015:	$ 40,000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 11th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHUSWAP INDIAN BAND
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Shuswap Indian Band Property Assessment Law, 2008*;

"First Nation" means the Shuswap Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shuswap Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 3rd day of June, 2015, at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Barb Cote

Councillor Timothy Eugene

Councillor Rosalita Pascal

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value:
1 Residential	7.567039
2 Utilities	32.774362
3 Supportive Housing	-
4 Major Industry	-
5 Light Industry	18.720757
6 Business and Other	12.612440
7 Forest Land	-
8 Recreational Property/Non-Profit Organization	8.538389
9 Farm	-

SHUSWAP FIRST NATION
FINANCIAL ADMINISTRATION LAW

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–23]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–17]
Division 3 - Officers and Employees ..... [ss. 18–21]
Division 4 - Conduct Expectations ..... [ss. 22–23]
PART IV - Financial Management ..... [ss. 24–83]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 24–31]
Division 2 - Financial Institution Accounts ..... [ss. 32–33]
Division 3 - Expenditures ..... [ss. 34–41]
Division 4 - General Matters ..... [ss. 42–49]
Division 5 - Borrowing ..... [ss. 50–59]
Division 6 - Risk Management ..... [ss. 60–67]
Division 7 - Financial Reporting ..... [ss. 68–77]
Division 8 - Information and Information Technology ..... [ss. 78–83]
PART V - Capital Projects ..... [ss. 84–92]
PART VI - Miscellaneous ..... [ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation ..... [ss. 1–2]
PART II - Councillors and Committee Members ..... [ss. 3–10]
PART III - Officers and Employees ..... [ss. 11–17]
PART IV - Contractors ..... [ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Shuswap First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Shuswap First Nation enacts as follows:

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on January 26, 2015.

PART I
CITATION

Citation

1. This Law may be cited as the *Shuswap First Nation Financial Administration Law*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Shuswap First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the senior financial officer must prepare a report separately listing the following:

(a) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to a councillor and to each of the dependents of the councillor;

(b) any contracts between the First Nation and a councillor and between the First Nation and a dependent of the councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits, including coverage under policies for insurance or medical, dental or related services, paid or provided by the First Nation to the senior manager and to each of the dependents of the senior manager; and

(d) any contracts between the First Nation and the senior manager and between the First Nation and a dependent of the senior manager for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the First Nation;

(b) under a program or service universally accessible to all members of the First Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the senior manager in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

Division 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V

CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

MISCELLANEOUS

Board Standards and Authority

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

103.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of January, 2015, at Invermere, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed Barbara Cote

Barbara Cote, Head Councillor

signed Timothy Eugene

Timothy Eugene, Councillor

signed Rosalita Pascal

Rosalita Pascal, Councillor

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV
CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwhá:y Village Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWHA:Y VILLAGE

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Shxwhá:y Village Property Assessment and Taxation Bylaw*, enacted on June 24, 2004;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Shxwhá:y Village, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shxwhá:y Village Property Assessment and Taxation Bylaw*, enacted on June 24, 2004.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of May, 2015, at Shxwha:y Village, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Tina Sam

Councillor Robert Gladstone

Councillor Anthony Aure

Councillor William Rabang

Councillor Danial Rapada

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	**$19,635**
TOTAL REVENUES	**$19,635**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$4800
b. General Administrative	$2100
c. Other General Government	$1244
2. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	$4500
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	$6500
h. Other Regional Planning and Development	
3. Contingency Amounts	$491
TOTAL EXPENDITURES	**$19,635**
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwhá:y Village Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWHÁ:Y VILLAGE

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made the *Shxwhá:y Village Property Assessment and Taxation Bylaw,* which by-law by action of section 145 of the Act is deemed to be a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Rates Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Shxwhá:y Village Property Assessment and Taxation Bylaw,* enacted on June 24, 2004;

"First Nation" means the Shxwhá:y Village, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shxwhá:y Village Property Assessment and Taxation Bylaw,* enacted on June 24, 2004.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of May, 2015, at Shxwhá:y Village, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Tina Sam

Councillor Robert Gladstone

Councillor Anthony Aure

Councillor William Rabang

Councillor Danial Rapada

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
British Columbia		
	Improvements	Land
Class 1 - Residential	7.91256	8.23860
Class 2 - Utilities	55.41768	58.02602
Class 4 - Major Industry	-	-
Class 5 - Light Industry	16.37742	16.97740
Class 6 - Business and Other	16.73903	17.38411
Class 7 - Forest Land	28.46120	30.07955
Class 8 - Recreational Property/Non-Profit Organization	8.02370	8.30442
Class 9 - Farm	29.29566	30.72608

SHXWHÁ:Y VILLAGE FIRST NATION
FINANCIAL ADMINISTRATION LAW

[Effective date*]

TABLE OF CONTENTS

PART I - Citation
PART II - Interpretation and Application
PART III - Administration
Division 1 - Council
Division 2 - Finance and Audit Committee
Division 3 - Managers and Employees
Division 4 - Conduct Expectations
PART IV - Financial Management
Division 1 - Financial Plans and Annual Budgets
Division 2 - Financial Institution Accounts
Division 3 - Expenditures
Division 4 - General Matters
Division 5 - Borrowing
Division 6 - Risk Management
Division 7 - Financial Reporting
Division 8 - Information and Information Technology
PART V - Capital Projects
PART VI - Borrowing Member Requirements
PART VII - Land Management
PART VIII - Oil and Gas and Moneys Management
PART IX - Miscellaneous
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation
PART II - Councillors and Committee Members
PART III - Managers and Employees
PART IV - Contractors

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Shxwhá:y Village considers it to be in the best interests of the First Nation to make a law for such purposes;

* The "Coming into Force" section of this Law details how the Law is to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 31, 2015.

C. The Council of Shxwhá:y Village enacted the *Shxwhá:y Financial Administration Law, 2012* on September 5, 2012 and received compliance approval of the law from the Board on September 24, 2012; and

D. The Council of Shxwhá:y Village desires to repeal the *Shxwhá:y Financial Administration Law 2012*, and to enact the *Shxwhá:y Village Financial Administration Law, 2015* and to request compliance approval of the *Shxwhá:y Village Financial Administration Law, 2015* from the Board under section 9 of the Act.

NOW THEREFORE the Council of Shxwhá:y Village enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Shxwhá:y Village Financial Administration Law, 2015*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"CEO" means the person appointed or confirmed as the Chief Executive Officer under section 18;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"COO" means the Chief Operating Officer appointed by Council;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"finance officer" means the person appointed finance officer under section 19;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Shxwhá:y Village, formerly known as the Skway Indian Band;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Canadian Institute of Chartered Accountants, as revised or replaced from time to time;

"land code" means the Shxwhá:y Village Land Code passed under the *First Nations Land Management Act*;

"Law" means this *Financial Administration Law*;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"manager" means the CEO, the COO, the finance officer, the tax administrator and any other employee of the First Nation designated by the Council as a manager;

"multi-year financial plan" means the plan referred to in section 25;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest;

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to a manager, by name of office or otherwise, also apply to any person designated by the Council to act in the manager's place or to any person assigned or delegated to act in the manager's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least thirty (30) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to a manager, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its managers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, Chair and Vice-Chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the financial officer must prepare a report separately listing the total amount of remuneration paid and expenses reimbursed by the First Nation to each councillor.

Division 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) establishing criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) Each Committee member

(a) provide a criminal record check, the results of which are satisfactory to Council; and

(b) sign a code of conduct and agree to abide by it.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

(10) The Committee must appoint, designate or contract a person to act as Secretary and Coordinator/Recorder to the Committee and to take minutes and any non-Committee member in this role must sign a confidentiality agreement.

Chair and Vice-chair

13.(1) Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings,

(b) on request of the chair, Council must provide the chair with any materials or information provided to council respecting matters before it, and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member may take part in all discussions and recommendations and has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the CEO and the finance officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The CEO or the finance officer may be excluded from all or any part of a Committee meeting by a recorded vote if:

(a) the subject matter relates to a confidential personnel or performance issue respecting the CEO or the finance officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the CEO, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review or develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit and Risk Management Responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, managers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Managers and Employees

CEO

18.(1) Council must appoint, and ensure that the First Nation continues to have, a person as CEO of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to Council, the CEO is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to Council for approval, human resources policies and procedures for the hiring, management and dismissal of managers and employees of the First Nation;

(b) to prepare and recommend to Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) if directed by Council or Shxwhá:y policies established by Council, to hire the employees of the First Nation, as the CEO considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all managers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the CEO under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the CEO's duties specified in this Law.

(3) The CEO may assign the performance of any of the CEO's duties or functions

(a) to a manager or employee of the First Nation; and

(b) with the written approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the CEO of the responsibility to ensure that these duties or functions are carried out properly.

Finance Officer

19.(1) Council must either appoint a person as finance officer of the First Nation or designate the CEO to carry out the role of the finance officer on an interim basis, and may set the terms and conditions of that appointment.

(2) Reporting to the CEO, the finance officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain the accounts of the First Nation, including the local revenue account;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the finance officer under this Law; and

(o) to carry out any other activities specified by the CEO that are not contrary to the Act and not inconsistent with the finance officer's duties under this Law.

(3) With the written approval of the CEO, the finance officer may assign the performance of any of the duties or functions of the finance officer to any manager, employee, contractor or agent of the First Nation, but this assignment does not relieve the finance officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the CEO in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the written approval of the CEO, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any manager, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council, with the assistance of the CEO, must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the CEO, the COO, the finance officer, the tax administrator and other managers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the managers referred to in subparagraph (ii).

(3) On request, the CEO must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), a manager, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the CEO must recommend to Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, including when participating as a member of the Finance and Audit Committee, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Managers, Employees, Contractors, etc.

23.(1) This section applies to

(a) a manager, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every manager or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) a manager or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) each anticipated source of revenue and estimate the amount of revenue from each of these sources, including taxes, fees and charges, transfers from Canada or a provincial or territorial government, grants and business operations, and proceeds from borrowing;

(b) each anticipated category of expenditure and estimate the amount of expenditure for each category, including those for payments of principal and interest on debt, payments required for capital projects as defined in Part V, payments required to address any deficits and payments for all other purposes; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands under the land code must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands under the land code.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the finance officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) To accommodate the timing of property tax assessments and setting taxation rates, on or before June 15 of each year, the finance officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the written approval of Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account

(a) is in the name of the First Nation;

(b) is opened in a financial institution;

(c) is authorized by the CEO or the finance officer; and

(d) has signing authorities authorized in writing by Council.

(2) If the First Nation has funds or revenues in the following categories, the First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands under the land code; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The finance officer must ensure the safekeeping of all money received by the First Nation.

(2) The finance officer

(a) must ensure the deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must ensure that payment of money from an account described in section 32 is not authorized unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The CEO may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to Council as soon as practicable and Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the CEO the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The CEO or the finance officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the CEO or finance officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

Division 4 - General Matters

Advances

42.(1) The CEO or the finance officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of Council.

(2) Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved in writing by Council; or

(b) if done under the authority of a policy or direction of Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council in writing; or

(b) if done under the authority of a policy or direction of Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved in writing by Council; or

(b) in accordance with the policies, procedures or directions made by Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that Council approves in writing.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by Council, the finance officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated in writing by Council and by the CEO or the finance officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated in writing by Council and by the tax administrator.

Operational Controls

59. Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless Council has considered the report of the finance officer under subsection (2).

(2) Before Council authorizes a guarantee under subsection (1), the finance officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, Council may authorize the finance officer to invest the First Nation's financial assets

(a) as specifically approved by Council in writing; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any class of investments permitted under an Act of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by Council and that meets the requirements of this section.

(2) Before Council establishes a program under this section, the finance officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the finance officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the CEO must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the CEO must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) Council may purchase and maintain insurance for the benefit of a councillor or a manager or their personal representatives against any liability arising from that person being or having been a councillor or a manager.

Division 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month the finance officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by Council on the recommendation of the Finance and Audit Committee.

(2) The finance officer must provide the financial information in subsection (1) to Council, the Finance and Audit Committee, and the CEO not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year the finance officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the finance officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting audit of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The finance officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must provide any comments on the draft annual financial statements to Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and managers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in British Columbia; and

(ii) licensed or otherwise authorized to practice public accounting in British Columbia.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, manager, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) after approval by Council, be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the finance officer or the CEO; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative office of the First Nation during normal business hours, however, members are not entitled to copy or remove the reports from the office.

(3) The audit report relating to the local revenue account must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative office of the First Nation during normal business hours, however, people are not entitled to copy or remove the reports from the office.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The finance officer must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the CEO to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The CEO must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and managers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The CEO must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven (7) years after they were created.

(4) Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The CEO must ensure the preparation, maintenance, storage and security of all records respecting the First Nation's local revenue system, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* and must ensure the tax administrator has access to these records.

(2) The CEO, or under the direction of the CEO, the tax administrator, must ensure that the records referred to in subsection (1) are sufficiently organized and accessible to allow easy access if any inspections or review of the records is required.

(3) The CEO must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V
CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the CEO must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The CEO must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the CEO must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the finance officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The CEO may retain the services of a professional engineer or other consultant to assist the CEO, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

MISCELLANEOUS

Board Standards and Authority

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of *the First Nations Land Management Act*.

PART VII

OIL AND GAS OBLIGATIONS

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

PART VIII

MISCELLANEOUS

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If a manager, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the manager, employee, contractor or agent, as the case may be, must report them to the CEO or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the CEO under subsection 96(3), the CEO must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the CEO, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, manager, employee, contractor or agent of the First Nation as a result of making that report.

(3) The CEO and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by a manager or employee of the First Nation and the manager or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against a manager or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the manager or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, manager or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify and recommend to Council any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. As soon as practicable after the Board approves this Law, the Council must provide a copy of the Law to the First Nations Finance Authority.

Repeal

103. The *Shxwhá:y Financial Administration Law, 2012*, is repealed.

Coming into Force

104. This Law comes into force on the day after the date it is approved by the Board under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of March, 2015, at West Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Tina Rabang
Chief Tina Rabang

signed Robert Gladstone
Councillor Robert Gladstone

signed Daniel Rapada
Councillor Daniel Rapada

signed William Rabang
Councillor William Rabang

Councillor Anthony Aure

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the CEO:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The CEO must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the CEO must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than fifty dollars ($50) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the CEO under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III
MANAGERS AND EMPLOYEES

Application

11. This Part applies to all managers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, a manager or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) A manager or employee must avoid circumstances that could result in the manager or employee having a conflict of interest or an apparent conflict of interest.

(3) A manager or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The CEO must ensure that every manager and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If a manager or employee believes he or she has a conflict of interest, the manager or employee must

(a) disclose the circumstances in writing as soon as practical to the CEO or, in the case of the CEO, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the CEO or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) A manager or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the manager or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If a manager or employee is permitted under their terms of employment to have outside employment or business interests, the manager or employee must disclose these employment or business interests in writing to the CEO or, in the case of the CEO, to the chair of the Finance and Audit Committee.

(2) A manager or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) A manager or employee must keep confidential all information that the manager or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) A manager or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the manager or employee.

(3) A manager or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the manager or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Managers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Managers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV

CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Manager or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of a manager or employee, the contractor must comply with Part III of this Schedule as if the contractor were a manager or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, manager or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwhá:y Village Grass 15 Reserve Property Taxation Delegation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWHÁ:Y VILLAGE
GRASS 15 RESERVE PROPERTY TAXATION DELEGATION LAW, 2015

TABLE OF CONTENTS

PART I: Citation 1
PART II: Definitions and References 1
PART III: Delegation of Powers 2
PART IV: General Provisions 3

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws delegating to any person or body any of the Council's powers to make laws under any of paragraphs 5(1)(a) to (e) of that Act;

B. The Shxwhá:y Village holds an interest in the Grass 15 reserve jointly with other First Nations;

C. Each First Nation with an interest in the joint reserve intends to delegate certain of its law-making powers under the Act to a delegate, in order for the delegate to establish and administer a property taxation system on the joint reserve;

D. Each First Nation with an interest in the joint reserve intends to make a delegation law in respect of the joint reserve in the same form as this delegation law;

E. The First Nations with interests in the joint reserve and the Ch-ihl-kway-uhk Tribe Society have entered into an agreement dated May 19, 2015 that provides for the creation and administration of the taxation system on the joint reserve; and

NOW THEREFORE the Council of the Shxwhá:y Village duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Shxwhá:y Village Grass 15 Reserve Property Taxation Delegation Law, 2015*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessment law" means a law referenced in paragraph 3(1)(a);

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"Delegate" means Ch-ihl-kway-uhk Tribe Society, 8A-7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"expenditure law" means a law referenced in paragraph 3(1)(d);

"First Nation" means Shxwhá:y Village, being a band named in the schedule to the Act;

"interest in land" or "property" means land or improvements, or both, in the joint reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"joint reserve" means the Grass 15 reserve set apart for the joint use and benefit of the First Nation and Aitchelitz, Kwaw kwaw Apilt, Skowkale, Skwah, Soowahlie, Squiala, Tzeachten, and Yakweakwioose;

"rates law" means a law referenced in paragraph 3(1)(c); and

"taxation law" means a law referenced in paragraph 3(1)(b).

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), or paragraph (e.g. paragraph 3(1)(a)) is a reference to the specified Part, section, subsection or paragraph of this Law, except where otherwise stated.

PART III

DELEGATION OF POWERS

Delegation of Certain Law-Making Powers

3.(1) The Council hereby delegates to the Delegate, pursuant to paragraph 5(1)(f) of the Act, Council's powers to make the following laws in respect of the joint reserve:

(a) laws under subparagraph 5(1)(a)(i) of the Act, respecting the assessment of the value of interests in land, the requisition of any information necessary to conduct the assessment, and the inspection for assessment purposes of any interests in land that are subject to taxation for local purposes;

(b) laws under paragraph 5(1)(a) of the Act, respecting the taxation of interests in land for local purposes based on a property value tax;

(c) laws under subparagraph 5(1)(a)(ii) of the Act, respecting a mechanism to establish tax rates and apply them to the assessed value of lands, interests and rights;

(d) laws under paragraph 5(1)(b) of the Act, respecting the expenditure of local revenues; and

(e) laws under paragraph 5(1)(e) of the Act, respecting the enforcement of laws made by the Delegate under paragraphs (a), (b), (c) and (d).

(2) For clarity, the powers delegated under subsection (1) do not include the power to make laws under subparagraphs 5(1)(a)(iii), (iv) or (v) of the Act.

(3) For clarity, the powers delegated under subsection (1) apply only to the joint reserve, and the First Nation retains all powers in respect of all of its reserve lands other than the joint reserve.

Delegate Subject to Same Limits, Requirements and Duties

4.(1) The powers delegated to the Delegate under section 3 are subject to all limits and procedural requirements, including conditions and approvals that apply to the powers, and all duties related to the exercise of those powers.

(2) Without limiting subsection (1), the Delegate must exercise the powers delegated to it in accordance with

(a) the Act;

(b) the Commission standards and procedures established under section 35 of the Act;

(c) the requirements and restrictions set out in this Law and in other applicable enactments; and

(d) the Joint Grass Reserve Property Tax Delegation Agreement dated May 19, 2015.

Specific Requirements and Duties

5.(1) Without limiting section 4, the Delegate must, in respect of every law it proposes to make,

(a) give all notices,

(b) consider representations received,

(c) submit all required information and documentation to the Commission,

(d) seek and obtain all necessary approvals, and

(e) in every respect fulfill the obligations of Council in making a law under the Act,

as required under the Act and under Commission standards and procedures.

(2) Without limiting section 4, the Delegate must comply with all statutory requirements related to the exercise of the delegated authority under this Law, including, without limitation, the requirement to

(a) establish a local revenue account;

(b) place local revenues only in the local revenue account;

(c) obtain an audit of the local revenue account at least once each year, and provide access to the audit as required by the Act;

(d) make an annual rates law and an annual expenditure law as required by the Act;

(e) ensure that expenditures of local revenues are made only in accordance with an expenditure law; and

(f) comply with orders of the Commission made under section 33 of the Act.

No Further Delegation

6. The Delegate must not delegate the powers given to the Delegate in this Law.

Delegate Must Exercise Powers

7. The powers delegated in this Law must be exercised only by the Delegate and must not be exercised by the First Nation.

PART IV
GENERAL PROVISIONS

Interpretation

8.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Duration

9. The delegation of powers to the Delegate in this Law remains in effect for so long as this Law is in force and effect.

Force and Effect

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of August, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

Chief Tina Sam

Councillor

Councillor

Councillor

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwha:y Village First Nation Property Assessment Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWHA:Y VILLAGE FIRST NATION
PROPERTY ASSESSMENT LAW, 2015

TABLE OF CONTENTS

PART I Citation 2
PART II Definitions and References 2
PART III Administration 4
PART IV Assessed Value 4
PART V Requests for Information and Inspections 6
PART VI Assessment Roll and Assessment Notice 6
PART VII Errors and Omissions in Assessment Roll 9
PART VIII Reconsideration of Assessment 11
PART IX Assessment Review Board 11
PART X Appeal to Assessment Review Board 13
PART XI General Provisions 18

SCHEDULES

I Property Classes
II Request for Information by Assessor
III Notice of Assessment Inspection
IV Declaration of Purpose for the Use of Assessment Information
V Assessment Notice
VI Request for Reconsideration of Assessment
VII Notice of Appeal to Assessment Review Board
VIII Notice of Withdrawal
IX Notice of Hearing
X Order to Attend Hearing/Produce Documents
XI Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Shxwha:y Village First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Shxwha:y Village First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Shxwha:y Village First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Shxwha:y Village First Nation Property Assessment Law, 2015.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll [and an assessment roll referenced in subsection 10(3)];

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Shxwha:y Village First Nation, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Shxwha:y Village First Nation Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll

containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

In addition to inspection under subsection 14(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each taxation year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment

roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the

interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Council may decide to include one (1) member who is a member of the First Nation but not a member of Council.

(4) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(5) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at 125% of the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at 125% of the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at 125% of the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council..

(2) The First Nation must reimburse a member, including a replacement member, of the Assessment Review Board for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken;

and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is: B.C. Assessment Authority, 240-31935 South Fraser Way, Abbotsford, B.C., V2T 5N7;

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing, setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must

give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus

reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a

hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars ($25).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Shxwha:y Village First Nation Property Taxation and Assessment By-law* enacted on June 24, 2004, as amended, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of October, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Tina Sam

Councillor Robert Gladstone

Councillor William Rabang

Councillor Anthony Aure

Councillor Daniel Rapada

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE SHXWHA:Y VILLAGE FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section __ of the *Shxwha:y Village First Nation Property Assessment Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Shxwha:y Village First Nation

Dated: _____, 20___.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section ____ of the *Shxwha:y Village First Nation Property Assessment Law, 2015*, the assessor for the Shxwha:y Village First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____

Assessor for the Shxwha:y Village First Nation

Dated: _____, 20___.

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Shxwha:y Village First Nation Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____ , 20___ .

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Shxwha:y Village First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Shxwha:y Village First Nation Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Shxwha:y Village First Nation Property Assessment Law, 2015*.

_____

Tax Administrator for the Shxwha:y Village First Nation

Dated: _____, 20___.

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Shxwha:y Village First Nation
[address]

PURSUANT to the provisions of the *Shxwha:y Village First Nation Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)
(2)
(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

Phone: _____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Shxwha:y Village First Nation

[address]

PURSUANT to the provisions of the *Shxwha:y Village First Nation Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1)

(2)

(3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of _____ dollars ($____) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___.

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Shxwha:y Village First Nation

[address]

PURSUANT to the provisions of the *Shxwha:y Village First Nation Property Assessment Law, 2015,* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Shxwha:y Village First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment to the Chair, Assessment Review Board Shxwha:y Village, _____ [address]

_____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____, 20___.

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Shxwha:y Village First Nation, hereby certify that this is the _____ First Nation [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Shxwha:y Village First Nation Property Assessment Law, 2015*.

_____
(Signature of Assessor)

Dated _____ , 20_____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxwhá:y Village in the Province of British Columbia,

Shxwha:y Village First Nation Property Taxation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXWHA:Y VILLAGE FIRST NATION
PROPERTY TAXATION LAW, 2015

TABLE OF CONTENTS

Part I Citation 2
Part II Definitions and References 2
Part III Administration 4
Part IV Liability for Taxation 4
Part V Exemptions from Taxation 5
Part VI Revitalization Exemption 5
Part VII Grants and Tax Abatement 7
Part VIII Levy of Tax 8
Part IX Tax Roll and Tax Notice 8
Part X Payment Receipts and Tax Certificates 10
Part XI Penalties and Interest 10
Part XII Revenues and Expenditures 10
Part XIII Collection and Enforcement 11
Part XIV Seizure and Sale of Personal Property 13
Part XV Seizure and Assignment of Taxable Property 14
Part XVI Discontinuance of Services 16
Part XVII General Provisions 16

SCHEDULES

I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV Tax Certificate
V Tax Arrears Certificate
VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Shxwha:y Village First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Shxwha:y Village First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Shxwha:y Village First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Shxwha:y Village First Nation Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Shxwha:y Village First Nation Property Assessment Law, 2015*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Shxwha:y Village First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in

or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include:

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part,

section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the written consent of the Chief or the CEO, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands;

(h) that land of a cemetery actually used for burial purposes; and

(i) any interest in land held by the City of Chilliwack in Schweyey Road but, for greater certainty, all other interests in land held by the City of Chilliwack are subject to taxation.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
REVITALIZATION TAX EXEMPTION

Revitalization Tax Exemption

9.(1) A revitalization program is hereby established to encourage one or more of the following objectives:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization,

of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $50,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $25,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $25,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to continue to meet the criteria in subsection (5); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (2)(b)(i), (ii) or (iii) is made.

(5) A proponent for an exemption under this section further to the category of economic revitalization will be deemed to have made the qualified level of investment prescribed under subparagraph (2)(b)(i) if it is a corporation, of which one hundred percent (100%) of its shares are owned by a member or members of the First Nation, and is a holder of an interest in land used for business purposes.

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(8) Where a revitalization agreement has gone into effect, the Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under subsection (5), or fails to make the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement.

(9) Upon termination of the revitalization agreement by Council under subsection (8):

(a) the tax administrator must, within 10 days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (8)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the subsection (5) criteria; and

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement or ceased to meet the subsection (5) criteria;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

(10) In this section "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(11) In this section "holder" means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

PART VI
GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

11.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Shxwha:y Village First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART X
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each tax roll folio searched.

PART XI
PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10 %) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of the First Nation's local revenue account, and

(a) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his

or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

52. The *Shxwha:y Village First Nation Property Taxation and Assessment By-law* enacted on June 24, 2004, as amended, is hereby repealed in its entirety.

Force and Effect

53. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7th day of October, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Tina Sam

Councillor Robert Gladstone

Councillor William Rabang

Councillor Anthony Aure

Councillor Daniel Rapada

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE SHXWHA:Y VILLAGE FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section ____ of the _____ *Shxwha:y Village First Nation Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Shwxha:y First Nation

Dated: _____, 20___.

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Shxwha:y Village First Nation Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Shxwha:y Village First Nation, located at 44680 Schweyey Road, Chilliwack, B.C. V2R 5M5, during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Shxwha:y Village First Nation Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

[Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.]

_____

Tax Administrator for the Shxwha:y Village First Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 250.00
2.	For service of notice on each person or place by the First Nation	$ 250.00
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$ 50.00 per person per hour
6.	Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Shxwha:y Village First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Shwha:y First Nation

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Shxwha:y Village First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____ , no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per year.

Payments must be made at the offices of the Shxwha:y Village First Nation, located at 44680 Schweyey Road, Chilliwack, B.C. V2R 5M5 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Shxwha:y Village First Nation

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section ____ of the *Shxwha:y Village First Nation Property Taxation Law, 2015*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Shxwha:y Village First Nation

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Shxwha:y Village First Nation will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ___ of the *Shxwha:y Village First Nation Property Taxation Law, 2015*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____
Tax Administrator for the Shxwha:y Village First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section ___ of the *Shxwha:y Village First Nation Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Shxwha:y Village First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Shxwha:y Village First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Shxwha:y Village First Nation Property Taxation Law, 2015*.

_____
Tax Administrator for the Shxwha:y Village First Nation

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20___.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Shxwha:y Village First Nation.

The public tender [auction] will take place on:

_____, 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Shxwha:y Village First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Shxwha:y Village First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Shxwha:y Village First Nation Property Taxation Law, 2015*.

_____
Tax Administrator for the Shxwha:y Village First Nation

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Shxwha:y Village First Nation Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Shxwha:y Village First Nation

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXW'ŌWHÁMEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel First Nation Property Assessment By-law* made on October 2, 2003, and the *Shxw'ōwhámel First Nation Taxation By-law* made on October 2, 2003, respecting taxation for local purposed on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Annual budget" means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Assessment Law" means the *Shxw'ōwhámel First Nation Property Assessment By-Law*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"Property Taxation Law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable Property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shxw'ōwhámel First Nation Property Taxation By-Law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expresses in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this Law forms part and is an integral part of this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of August, 2015, at Shxw'ōwhámel First Nation Administration Office, in Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

REVENUES			
1.	Local revenues for current fiscal year:		
a.	Property Tax		$276,843.32
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year		$ 0.00
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year		$ 0.00
TOTAL REVENUES			**$276,843.42**
EXPENDITURES			
1.	General Government Expenditures		75,000.00
	a. Executive and Legislative	$40,000.00	
	b. General Administrative	30,000.00	
	c. Other General Government	5,000.00	
2.	Protection Services		10,000.00
	a. Policing		
	b. Firefighting	10,000.00	
	c. Regulatory Measures		
	d. Other Protective Services		
3.	Transportation		30,000.00
	a. Roads and Streets	15,000.00	
	b. Snow and Ice Removal	15,000.00	
	c. Parking		
	d. Public Transit		
	e. Other Transportation		
4.	Recreation and Cultural Services		55,000.00
	a. Recreation	15,000.00	
	b. Elders Program	20,000.00	
	c. Other Recreation and Culture	20,000.00	
5.	Community Development		80,000.00
	a. Education	10,000.00	
	b. Housing	20,000.00	
	c. Planning and Zoning	5,000.00	
	d. Community Planning	20,000.00	
	e. Economic Development Program	20,000.00	
	f. Heritage Protection	5,000.00	
	g. Agricultural Development		
	h. Urban Renewal		

	i. Beautification		
	j. Land Rehabilitation		
	k. Other Regional Planning and Development		
6.	Environment Health Services		19,000.00
	a. Water Purification and Supply	6,000.00	
	b. Sewage Collection and Disposal	4,400.00	
	c. Garbage Waste Collection and Disposal	6,600.00	
	d. Other Environmental Services	2,000.00	
7.	Other Services		5,000.00
	a. Health	5,000.00	
	b. Social Programs and Assistance		
	c. Agriculture		
	d. Tourism		
	e. Trade and Industry		
	f. Other Service		
8.	Contingency Amounts		2,843.42
TOTAL EXPENDITURES			**$276,843.42**
BALANCE			**$ 0.00**

Note: The First Nation has the following service agreements with third-party service providers and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

District of Hope – Fire Fighting Services	$20,263/year
Fraser Valley Regional District – Garbage Collection and Disposal	$6,600/year

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXW'ŌWHÀMEL FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel First Nation Property Assessment By-Law* made on October 2, 2003, and the *Shxw'ōwhámel First Nation Property Taxation By-Law* made on October 2, 2003, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Shxw'ōwhámel First Nation Property Assessment By-Law*;

"First Nation" means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Shxw'ōwhámel First Nation Property Taxation Law By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Si:yam Council on the 11th day of August, 2015, at Shxw'ōwhámel First Nation Administration Office, in Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

Si:yam Councillor

SCHEDULE

TAX RATES

OHAMIL IR NO. 1 PROPERTY CLASS	**RATE PER $1,000 OF ASSESSED VALUE**
Class 1 – Residential	11.3921
Class 2 – Utilities	60.1365
Class 4 - Major Industry	27.1187
Class 5 - Light Industry	26.7836
Class 6 - Business and Other	26.1265
Class 7 - Forest Land	27.9570
Class 8 - Recreational Property/Non-Profit Organization	16.2304
Class 9 - Farm	27.8287

WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS	**RATE PER $1,000 OF ASSESSED VALUE**
Class 1 – Residential	7.34266
Class 2 – Utilities	73.25701
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	21.86654
Class 6 - Business and Other	17.95000
Class 7 - Forest Land	19.18310
Class 8 - Recreational Property/Non-Profit Organization	13.63189
Class 9 - Farm	26.11865

KUTHLALTH NO. 3 PROPERTY CLASS	**RATE PER $1,000 OF ASSESSED VALUE**
Class 1 – Residential	11.3921
Class 2 – Utilities	60.1365
Class 4 - Major Industry	27.1187
Class 5 - Light Industry	26.7836
Class 6 - Business and Other	26.1265
Class 7 - Forest Land	27.9570
Class 8 - Recreational Property/Non-Profit Organization	16.2304
Class 9 - Farm	27.8287

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation Property Assessment Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXW'ŌWHÁMEL FIRST NATION ASSESSMENT LAW, 2015

TABLE OF CONTENTS

PART I	Citation	2
PART II	Definitions and References	2
PART III	Administration	4
PART IV	Assessed Value	4
PART V	Requests for Information and Inspections	6
PART VI	Assessment Roll and Assessment Notice	7
PART VII	Errors and Omissions in Assessment Roll	9
PART VIII	Reconsideration of Assessment	11
PART IX	Assessment Review Board	12
PART X	Appeal to Assessment Review Board	13
PART XI	General Provisions	19

SCHEDULES

I	Property Classes	21
II	Request for Information by Assessor	22
III	Notice of Assessment Inspection	23
IV	Declaration of Purpose for the Use of Assessment Information	24
V	Assessment Notice	25
VI	Request for Reconsideration of Assessment	26
VII	Notice of Appeal to Assessment Review Board	27
VIII	Notice of Withdrawal	28
IX	Notice of Hearing	29
X	Order to Attend/Produce Documents	30
XI	Certification of Assessment Roll by Assessor	31

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Shxw'ōwhámel First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Shxw'ōwhámel First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Shxw'ōwhámel First Nation Property Assessment Law, 2015.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal l Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in

land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12 of this Law;

"secretary" means the secretary of the Assessment Review Board appointed under section 25;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by Council to that position under the Taxation

Law;

"Taxation Law" means the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule 1, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor must

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land

the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (BC) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18)

years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before

(a) January 31 for taxation years in which the assessor is a person other than British Columbia Assessment Authority, or

(b) December 31 of the preceding year for taxation years in which the assessor is British Columbia Assessment Authority,

the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year where the assessor is British Columbia Assessment Authority, or on or before January 31 of each year where the assessor is a person other than British Columbia Assessment Authority, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(2) and subsection (7), the assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars ($6), the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation becoming subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation ceasing to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under

section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that the assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province, at least one (1) member who has experience in assessment appeals in the Province, and at least one (1) member who is a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) at the maximum rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act), other than the chair, who meets the criteria set out in subsection 21(2), at the maximum rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) any member (or replacement member appointed to act), other than those referenced in paragraphs (a) and (b), at the maximum rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board, including a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, or extract of the information provided therein, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is c/o the Shxw'ōwhámel First Nation, 58700A St. Elmo Road, Hope BC, V0X 1L2.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions

that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of six dollars ($6.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Shxw'ōwhámel First Nation Assessment By-law* is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the later of July 1, 2015 or the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of September, 2015, at Shxw'ōwhámel First Nation, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Dean Jones, Si:yam Councillor

Lenora Fraser, Si:yam Councillor

Clara Paull, Si:yam Councillor

Shane James, Si:yam Councillor

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential
Class 2 - Utilities
Class 4 - Major Industry
Class 5 - Light Industry
Class 6 - Business and Other
Class 8 - Recreational Property/Non-Profit Organization
Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE SHXW'ŌWHÁMEL FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 17 of the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*, I request that you provide to me, in writing, no later than _____ [*Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]*, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Shxw'ōwhámel First Nation

Dated: _____, 20___.

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*, the assessor for the Shxw'ōwhámel First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [*date*], at _____ [*contact number*], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Shxw'ōwhámel First Nation

Dated: _____, 20___.

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [*name*], of _____ [*address*], _____ [*city*], _____ [*province*], _____ [*postal code*], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[*please print name*]

Dated: _____ , 20___ .

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Shxw'ōwhámel First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: [*Name(s) & addresses*]

The interest in land is classified as: _____

The assessed value by classification of the interest in land is: _____

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*.

_____

Tax Administrator for the Shxw'ōwhámel First Nation

Dated: _____, 20___.

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Shxw'ōwhámel First Nation
c/o Shxw'ōwhámel First Nation
58700A St. Elmo Road, Hope BC, V0X 1L2

PURSUANT to the provisions of the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[*description of the interest in land as described in the Assessment Notice*]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(*describe the reasons in support of the request in as much detail as possible*)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (*please print*) Signature of Applicant

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Shxw'ōwhámel First Nation
c/o Shxwowhamel First Nation
58700A St. Elmo Road, Hope BC, V0X 1L2

PURSUANT to the provisions of the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[*description of the assessable property, including assessment roll number, as described in the Assessment Notice*]

The grounds for the appeal are:

(1)

(2)

(3)

(*describe the grounds for the appeal in as much detail as possible*)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal, or extract of the information found therein

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Shxw'ōwhámel First Nation
58700A St. Elmo Road, Hope BC, V0X 1L2.

PURSUANT to the provisions of the *Shxw'ōwhámel First Nation Property Assessment Law, 2015* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____	_____
Name of Complainant (please print)	Signature of Complainant (or representative)

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time:_____ (A.M./P.M.)

Location: _____ [*address*]

AND TAKE NOTICE that you should bring to the hearing [*insert # copies*] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Shxw'ōwhámel First Nation Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Shxw'ōwhámel First Nation in respect of the assessment of _____ [*describe interest in land*].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [*indicate the applicable provisions below*]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20___

Time: _____ (A.M./P.M.)

Location: _____ [*address*]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Shxw'ōwhámel First Nation Assessment Review Board

Dated: _____, 20___.

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the Shxw'ōwhámel First Nation, hereby certify that this is the Shxw'ōwhámel First Nation [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*.

_____

(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation Property Taxation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SHXW'ŌWHÁMEL FIRST NATION PROPERTY TAXATION LAW, 2015

TABLE OF CONTENTS

Part I	Citation	2
Part II	Definitions and References	2
Part III	Administration	4
Part IV	Liability for Taxation	4
Part V	Exemptions from Taxation	5
Part VI	Grants and Tax Abatement	7
Part VII	Levy of Tax	8
Part VIII	Tax Roll and Tax Notice	8
Part IX	Payment Receipts and Tax Certificates	10
Part X	Penalties and Interest	10
Part XI	Revenues and Expenditures	10
Part XII	Collection and Enforcement	11
Part XII	Seizure and Sale of Personal Property	13
Part XIV	Seizure and Assignment of Taxable Property	14
Part XV	Discontinuance of Services	16
Part XVI	General Provisions	16

SCHEDULES

I	Request for Information by Tax Administrator	19
II	Tax Notice	20
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property	21
IV	Tax Certificate	22
V	Tax Arrears Certificate	23
VI	Notice of Seizure and Sale of Personal Property	24
VII	Notice of Sale of Seized Personal Property	25
VIII	Notice of Seizure and Assignment of Taxable Property	26
IX	Notice of Sale of a Right to Assignment of Taxable Property	28
X	Notice of Discontinuance of Services	30

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Shxw'ōwhámel First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Shxw'ōwhámel First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Shxw'ōwhámel First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Shxw'ōwhámel First Nation Property Assessment Law, 2015*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Shxw'ōwhámel First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Shxw'ōwhámel Band Administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands; and

(d) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Tax Exemption

9.(1) A revitalization program is hereby established to encourage one or more of the following objectives:

(a) economic revitalization;

(b) environmental revitalization; and

(c) social or cultural revitalization,

of land within the reserve.

(2) Under the revitalization program, an interest in land in the reserve may be granted a complete or partial exemption from taxation, for a maximum duration of ten (10) years where:

(a) a proponent taxpayer and the Council enter into a revitalization agreement regarding the interest in land; and

(b) subject to subsection (5), the revitalization agreement obligates the proponent taxpayer to invest in the rehabilitation or development of the interest in land to the following minimum amounts:

(i) $1,000,000, if the objective provided for in the revitalization agreement is economic revitalization;

(ii) $250,000, if the objective provided for in the revitalization agreement is environmental revitalization; and

(iii) $125,000, if the objective provided for in the revitalization agreement is cultural or social revitalization.

(3) A revitalization agreement must be finalized prior to October 31st in the year before the taxation exemption is to go into effect and must:

(a) describe the interest in land, or proposed interest in land, which is the subject of the revitalization agreement by reference to an assessment roll folio number, or by reference to lot number and survey plan, or by other sufficient and reliable form of description;

(b) provide the details of the nature and time-table of the investment to be made by the proponent in the reserve lands which are the subject of the revitalization agreement;

(c) detail the taxation year that the exemption will go into effect, any conditions precedent to the agreement going into force, the duration of the revitalization agreement, and the percentage of exemption provided in regard to the interest in land which is the subject of the revitalization agreement;

(d) include a provision that the exemption from taxation will end if the proponent does not actually carry out the investment described in the revitalization agreement, or otherwise breaches the revitalization agreement or fails to continue to meet the criteria in subsection (5); and

(e) provide that the tax administrator shall be responsible for the implementation of the revitalization agreement on behalf of the First Nation, and provide the name of the individual responsible for the implementation of the revitalization agreement on behalf of the proponent taxpayer.

(4) Council may sign more than one revitalization agreement with a proponent taxpayer for the same interest in land in subsequent years provided that a new investment meeting the criteria in subparagraph (2)(b)(i), (ii) or (iii) is made.

(5) A proponent for an exemption under this section further to the category of economic revitalization will be deemed to have made the qualified level of investment prescribed under subparagraph (2)(b)(i) if it is a corporation, of which one hundred percent (100%) of its shares are owned by a member or members of the First Nation, and is a holder of an interest in land used for business purposes.

(6) Council may, from time to time, by resolution prescribe any procedures, application forms, or other materials required for the proper promotion and administration of the revitalization program.

(7) The tax administrator will provide a copy of any revitalization agreement to the assessor within ten (10) days of its final approval and signing by Council and the proponent taxpayer.

(8) Where a revitalization agreement has gone into effect, the Council may only terminate the agreement by resolution:

(a) at the request of the holder; or

(b) if the holder ceases to meet the criteria for the exemption under subsection (5), or fails to make the investment described in the revitalization agreement, or otherwise breaches the

revitalization agreement.

(9) Upon termination of the revitalization agreement by Council under subsection (8):

(a) the tax administrator must, within 10 days, notify the holder of the cancellation and of the date on which it took effect or will take effect;

(b) where terminated under paragraph (8)(b), the holder is liable for all taxes that would have been payable in respect of the interest in the land from the date of the breach or the date that the holder ceased to meet the subsection (5) criteria; and

(c) the tax administrator must give written notice to the holder of:

(i) any taxes due from the date of cancellation; or

(ii) any taxes due from the date that the holder breached the agreement or ceased to meet the subsection (5) criteria;

(d) the holder is liable and must, within thirty (30) days, pay the First Nation all amounts owing as set out in paragraph (c); and

(e) penalties are assessable and payable under Part X for any outstanding taxes or monies owing under paragraph (c) that are not paid within thirty (30) days in accordance with paragraph (d).

(10) In this section "proponent taxpayer" includes a person who is not a holder at the time of signing the revitalization agreement but who makes a commitment in the revitalization agreement to acquire an identified interest in land in the reserve subsequent to the execution of the revitalization agreement.

(11) In this section "holder" means a person holding an interest in land which is subject to a revitalization agreement which has gone into effect.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

11.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic, or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (BC) if the holder's property was subject to taxation by a local government;

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (BC) if the holder's property

was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class, and may establish different tax rates on different reserves.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Shxw'ōwhámel First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before June 1st in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 1st in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is six dollars ($6.00) for each tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

21.(1)If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of five percent (5%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

(2) If all or part of the taxes remain unpaid after October 1st of the year in which they are levied, a further penalty of five percent (5%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at twelve percent (12%) per year and shall be compounded annually.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true

copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

(4) The person who seizes personal property must deliver it up immediately to the tax administrator.

(5) The tax administrator must ensure the seized personal property is safely secured and stored until it is redeemed by the debtor or sold further to this Part.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined or, pursuant to any applicable rules of court, pay it into a court of competent jurisdiction.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens,

judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined or, pursuant to any applicable rules of court, pay it into a court of competent jurisdiction.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

52. The *Shxw'ōwhámel First Nation Taxation By-law* (2003) is hereby repealed in its entirety.

Force and Effect

53. This Law comes into force and effect on the later of July 1, 2015, and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17 day of September, 2015, at Shxw'ōwhámel First Nation, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Dean Jones, Si:yam Councillor

Lenora Fraser, Si:yam Councillor

Clara Paull, Si:yam Councillor

Shane James, Si:yam Councillor

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE SHXW'ŌWHÁMEL FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 18 of the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than _____ [*Note: must be a date that is at least fourteen (14) days from the date of request*], the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Shxw'ōwhámel First Nation

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Shxw'ōwhámel First Nation Property Taxation Law, 2015* taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Shxw'ōwhámel First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

_____

Tax Administrator for the Shxw'ōwhámel First Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 250
2.	For service of notice on each person or place by the First Nation	$ 250
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$ 50 per person per hour
6.	Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Shxw'ōwhámel First Nation

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of _____ percent (__ %) per year.

Payments must be made at the offices of the Shxw'ōwhámel First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Shxw'ōwhámel First Nation

Dated: _____, 20___.

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 30 of the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*, seizing the personal property described as follows:

[*general description of the personal property to be seized*]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the *Chilliwack Times* newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____
Tax Administrator for the Shxw'ōwhámel First Nation

Dated: _____, 20___.

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Shxw'ōwhámel First Nation will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 30 of the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*, will be sold at the public auction:

[*general description of the goods*]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Shxw'ōwhámel First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36 of the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Shxw'ōwhámel First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the *Chilliwack Times* newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Shxw'ōwhámel First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*.

_____

Tax Administrator for the Shxw'ōwhámel First Nation

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20___.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the _____ First Nation.

The public tender [auction] will take place on:

_____, 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the _____ First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the

Indian Act or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Shxw'ōwhámel First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*.

_____

Tax Administrator for the Shxw'ōwhámel First Nation

Dated: _____, 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Shxw'ōwhámel First Nation Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[*list services to be discontinued*]

_____

Tax Administrator for the Shxw'ōwhámel First Nation

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Simpcw First Nation in the Province of British Columbia,

Simpcw First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 9th day of July, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SIMPCW FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Simpcw First Nation duly enacts as follows:

1. This Law may be cited as the *Simpcw First Nation Annual Expenditure Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Simpcw First Nation Property Assessment Law, 2009*.

"Council" has the meaning given to that term in the Act;

"First Nation" means the Simpcw First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Simpcw First Nation Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015 and ending March 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016 and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of June, 2015, at North Thompson I.R. #1, in the Province of British Columbia

A quorum of Council consists of four (4) members of Council.

Chief Frederick Fortier

Councillor Ron Lampreau Jr.

Councillor Christine Donald

Councillor Shelly Loring

Councillor Don Matthew

Councillor Tom Eustache

Councillor George Lampreau

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$2,007.21
TOTAL REVENUES	**$2,007.21**
PART 2: EXPENDITURES	
1. General Government Expenditures	
b. General Administrative	$1,986.21
2. Contingency Amounts	$ 21.00
TOTAL EXPENDITURES	$2,007.21
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Simpcw First Nation in the Province of British Columbia,

Simpcw First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 9th day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SIMPCW FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Simpcw First Nation duly enacts as follows:

1. This Law may be cited as the *Simpcw First Nation Annual Rates Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Simpcw First Nation Property Assessment Law, 2009*

"First Nation" means the Simpcw First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Simpcw First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00) the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of June, 2015, at North Thompson I.R. #1, in the Province of British Columbia

A quorum of Council consists of four (4) members of Council.

Chief Frederick Fortier

Councillor Ronald Lampreau Jr.

Councillor Christine Donald

Councillor Tom Eustache

Councillor Donald Matthew

Councillor Shelly Loring

Councillor George Lampreau

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1,000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 – Utilities	44.30923
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Annual Expenditure Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKAWAHLOOK FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Skawahlook First Nation duly enacts as follows:

1. This Law may be cited as the *Skawahlook First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Skawahlook First Nation Property Assessment By-Law, 2004*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Skawahlook First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skawahlook First Nation Property Taxation By-Law, 2004*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9 day of June, 2015, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Maureen Chapman

Councillor Debra Schneider

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$152,361.85
TOTAL REVENUES	**$152,361.85**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	19,000
b. Other General Government	90,000
2. Protection Services	
a. Firefighting	4,000
3. Transportation	
a. Roads and Streets	1,500
b. Snow and Ice Removal	1,500
4. Recreation and Cultural Services	
a. Culture	2,000
5. Community Development	
a. Economic Development Program	16,125.66
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	3,000
7. Contingency Amounts	$15,236.19
TOTAL EXPENDITURES	**$152,361.85**
BALANCE	**$0**

Note: The Skawahlook First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **District of Kent**	$3,000
b. **Big Red Fire Protection**	$1,000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skawahlook First Nation in the Province of British Columbia,

Skawahlook First Nation Annual Rates Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKAWAHLOOK FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skawahlook First Nation duly enacts as follows:

1. This Law may be cited as the *Skawahlook First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Skawahlook First Nation Property Assessment By-Law, 2004*;

"First Nation" means the Skawahlook First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skawahlook First Nation Property Taxation By-Law, 2004*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9 day of June, 2015, at Skawahlook First Nation, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Maureen Chapman

Councillor Debra Schneider

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 TOTAL ASSESSED VALUE
Class 1 – Residential	7.34266
Class 2 – Utilities	73.25701

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skeetchestn Indian Band in the Province of British Columbia,

Skeetchestn Indian Band Annual Expenditure Law, 2013

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKEETCHESTN INDIAN BAND

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Skeetchestn Indian Band Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 1 2015, and ending March 31 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1 2016, and ending March 31 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2015, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Ron Ignace

Councillor Terry Denault

Councillor Darrel Draney

Councillor Gabe Jules

Councillor Marshall Gonzales

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 580,598
TOTAL REVENUES	**$ 580,598**
PART 2: EXPENDITURES	
1. General Government Expenditures	$ 464,876
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	$ 6,490
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	

6. Environment Health Services	$ 103,031
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
i.	$
ii.	$
iii.	$
10. Contingency Amounts	$ 6,201
TOTAL EXPENDITURES	$ 580,598
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **BC Hydro Street Lighting Agreement** $ 6,490

Note: This Budget includes the one attached Appendices.

Appendix A

Reserve Fund Balances

1. Capital Sinking Fund	
Beginning balance as of April 1, 2015 :	$ 115,593
Transfers out	
a. to local revenue account:	$
Transfers in	
a. from local revenue account:	$
b. borrowed moneys repaid to fund:	$
Interest earned in current year:	$
Ending balance as of March 31, 2016:	$ 115,593
2. Program Stabilization Fund	
Beginning balance as of April 1, 2015 :	$ 274,411
Transfers out	
a. to local revenue account:	$
Transfers in	
a. from local revenue account:	$
b. borrowed moneys repaid to fund:	$
Interest earned in current year:	$
Ending balance as of March 31, 2016:	$ 274,411

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skeetchestn Indian Band in the Province of British Columbia,

Skeetchestn Indian Band Annual Rates Law, 2013

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKEETCHESTN INDIAN BAND
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skeetchestn Indian Band duly enacts as follows:

1. This Law may be cited as the *Skeetchestn Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means *the Skeetchestn Indian Band Property Assessment Law, 2008*;

"First Nation" means the Skeetchestn Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skeetchestn Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($ 100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2015, at Savona, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Ron Ignace

Councillor Terry Deneault

Councillor Darrel Draney

Councillor Gabe Jules

Councillor Marshall Gonzales

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000
British Columbia	
Class 1 – Residential	5.6453
Class 2 – Utilities	27.1246
Class 6 - Business and Other	15.3010

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKOWKALE FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Skowkale First Nation Property Assessment Law, 2011*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Skowkale First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skowkale First Nation Property Taxation Law, 2011.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1st, 2016, and ending March 31st, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 7.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual

expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Willy Hall

Councillor Samuel Archie

Councillor Dustin

Councillor Jeffery Point

Councillor Rita Sepass

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$ 613,909
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 45,000
TOTAL REVENUES	**$ 658,909**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. General Administrative	$ 60,000
b. Other General Government	$ 30,000
c. B.C.A.A	$4,850
2. Protection Services	
a. Local Service Agreement	$97,928
3. Transportation	
a. Roads and Street	$10,000
b. Snow and Ice Removal	$4,000
c. Local Service Agreement	$51,757
4. Recreation and Cultural Services	
a. Local Service Agreement	$57,650
5. Community Development	
a. Community Planning	$13,500
b. Local Service Agreement – Planning/Development	$10,132
6. Environment Health Services	
a. Sewage Collection	$5,000
b. Garbage Collection	$5,000
c. Local Service Agreement – General E.H.	$20,630
d. Local Service Agreement – Water/Sewer	$42,579
7. Grants:	
a. Home owner grant equivalents:	$238,650
8. Contingency Amounts	$ 7,233
TOTAL EXPENDITURES	$ 658,909
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

A) City of Chilliwack for General, Protective, Recreation, Culture, Transportation, Dyking and Drainage services; $280,676.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKOWKALE FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Rates Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Skowkale First Nation Property Assessment Law, 2011*;

"First Nation" means the Skowkale First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skowkale First Nation Property Taxation Law, 2011.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Willy Hall

Councillor Samuel Archie

Councillor Dustin Hall

Councillor Jeffery Point

Councillor Rita Sepass

SCHEDULE

2015 TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	7.91256	8.23860
Class 2 - Utilities	55.41768	58.02602
Class 6 - Business and Other	16.73903	17.38411

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skowkale First Nation in the Province of British Columbia,

Skowkale First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKOWKALE FIRST NATION
GRASS 15 RESERVE PROPERTY TAXATION DELEGATION LAW, 2015

TABLE OF CONTENTS

PART I: Citation 1
PART II: Definitions and References 1
PART III: Delegation of Powers 2
PART IV: General Provisions 3

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws delegating to any person or body any of the Council's powers to make laws under any of paragraphs 5(1)(a) to (e) of that Act;

B. The Skowkale First Nation holds an interest in the Grass 15 reserve jointly with other First Nations;

C. Each First Nation with an interest in the joint reserve intends to delegate certain of its law-making powers under the Act to a delegate, in order for the delegate to establish and administer a property taxation system on the joint reserve;

D. Each First Nation with an interest in the joint reserve intends to make a delegation law in respect of the joint reserve in the same form as this delegation law;

E. The First Nations with interests in the joint reserve and the Ch-ihl-kway-uhk Tribe Society have entered into an agreement dated May 19, 2015 that provides for the creation and administration of the taxation system on the joint reserve; and

NOW THEREFORE the Council of the Skowkale First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Skowkale First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessment law" means a law referenced in paragraph 3(1)(a);

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"Delegate" means Ch-ihl-kway-uhk Tribe Society, 8A-7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"expenditure law" means a law referenced in paragraph 3(1)(d);

"First Nation" means the Skowkale First Nation, being a band named in the schedule to the Act;

"interest in land" or "property" means land or improvements, or both, in the joint reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"joint reserve" means the Grass 15 reserve set apart for the joint use and benefit of the First Nation and Aitchelitz, Kwaw kwaw Apilt, Shxwhá:y Village, Skwah, Soowahlie, Squiala, Tzeachten, and Yakweakwioose;

"rates law" means a law referenced in paragraph 3(1)(c); and

"taxation law" means a law referenced in paragraph 3(1)(b).

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), or paragraph (e.g. paragraph 3(1)(a)) is a reference to the specified Part, section, subsection or paragraph of this Law, except where otherwise stated.

PART III

DELEGATION OF POWERS

Delegation of Certain Law-Making Powers

3.(1) The Council hereby delegates to the Delegate, pursuant to paragraph 5(1)(f) of the Act, Council's powers to make the following laws in respect of the joint reserve:

(a) laws under subparagraph 5(1)(a)(i) of the Act, respecting the assessment of the value of interests in land, the requisition of any information necessary to conduct the assessment, and

the inspection for assessment purposes of any interests in land that are subject to taxation for local purposes;

(b) laws under paragraph 5(1)(a) of the Act, respecting the taxation of interests in land for local purposes based on a property value tax;

(c) laws under subparagraph 5(1)(a)(ii) of the Act, respecting a mechanism to establish tax rates and apply them to the assessed value of lands, interests and rights;

(d) laws under paragraph 5(1)(b) of the Act, respecting the expenditure of local revenues; and

(e) laws under paragraph 5(1)(e) of the Act, respecting the enforcement of laws made by the Delegate under paragraphs (a), (b), (c) and (d).

(2) For clarity, the powers delegated under subsection (1) do not include the power to make laws under subparagraphs 5(1)(a)(iii), (iv) or (v) of the Act.

(3) For clarity, the powers delegated under subsection (1) apply only to the joint reserve, and the First Nation retains all powers in respect of all of its reserve lands other than the joint reserve.

Delegate Subject to Same Limits, Requirements and Duties

4.(1) The powers delegated to the Delegate under section 3 are subject to all limits and procedural requirements, including conditions and approvals that apply to the powers, and all duties related to the exercise of those powers.

(2) Without limiting subsection (1), the Delegate must exercise the powers delegated to it in accordance with

(a) the Act;

(b) the Commission standards and procedures established under section 35 of the Act;

(c) the requirements and restrictions set out in this Law and in other applicable enactments; and

(d) the Joint Grass Reserve Property Tax Delegation Agreement dated May 19, 2015.

Specific Requirements and Duties

5.(1) Without limiting section 4, the Delegate must, in respect of every law it proposes to make,

(a) give all notices,

(b) consider representations received,

(c) submit all required information and documentation to the Commission,

(d) seek and obtain all necessary approvals, and

(e) in every respect fulfill the obligations of Council in making a law under the Act,

as required under the Act and under Commission standards and procedures.

(2) Without limiting section 4, the Delegate must comply with all statutory requirements related to the exercise of the delegated authority under this Law, including, without limitation, the requirement to

(a) establish a local revenue account;

(b) place local revenues only in the local revenue account;

(c) obtain an audit of the local revenue account at least once each year, and provide access to the audit as required by the Act;

(d) make an annual rates law and an annual expenditure law as required by the Act;

(e) ensure that expenditures of local revenues are made only in accordance with an expenditure law; and

(f) comply with orders of the Commission made under section 33 of the Act.

No Further Delegation

6. The Delegate must not delegate the powers given to the Delegate in this Law.

Delegate Must Exercise Powers

7. The powers delegated in this Law must be exercised only by the Delegate and must not be exercised by the First Nation.

PART IV

GENERAL PROVISIONS

Interpretation

8.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Duration

9. The delegation of powers to the Delegate in this Law remains in effect for so long as this Law is in force and effect.

Force and Effect

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15 day of July, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

Chief Willy Hall

Councillor

Councillor

Councillor

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skwah First Nation in the Province of British Columbia,

Skwah First Nation Annual Expenditure Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKWAH FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Skwah First Nation duly enacts as follows:

1.This Law may be cited as the *Skwah First Nation Annual Expenditure Law,2015.*

2.In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Skwah First Nation Property Assessment Law, 2014*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Skwah First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skwah First Nation Property Taxation Law, 2014.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 6 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of June, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Robert Combes

Chief Robert Combes

Councillor Lara Mussell

Councillor Lester Mussell

Sheila Stewart

Councillor Sheila Stewart

Leslie Williams

Councillor Leslie Williams

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 30,141
TOTAL REVENUES	**$ 30,141**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$2,500
b. General Administrative	
c. Other General Government (City Service Agreement)	$12,000
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
5. Community Development	
a. Community Building Construction	$14,141
6. Contingency Amounts	$1,500
TOTAL EXPENDITURES	**$30,141**
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **City of Chilliwack, various municipal services**	$12,000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skwah First Nation in the Province of British Columbia,

Skwah First Nation Annual Rates Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKWAH FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skwah First Nation duly enacts as follows:

1. This Law may be cited as the *Skwah First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Skwah First Nation Property Assessment Law, 2014*;

"First Nation" means the Skwah First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Skwah First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of June, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Robert Combes

Chief Robert Combes

Councillor Lara Mussell

Councillor Lester Mussell

Sheila Stewart

Councillor Sheila Stewart

Leslie Williams

Councillor Leslie Williams

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE IN:	
	Improvements	Land
Class 1 – Residential	7.91256	8.23860
Class 2 - Utilities	55.41768	58.02602
Class 5 - Light Industry	16.37742	16.97740
Class 6 - Business and Other	16.73903	17.38411
Class 8 - Recreational Property/Non-Profit Organization	8.02370	8.30442
Class 9 - Farm	29.29566	30.72608

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Skwah First Nation in the Province of British Columbia,

Skwah First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SKWAH FIRST NATION
GRASS 15 RESERVE PROPERTY TAXATION DELEGATION LAW, 2015

TABLE OF CONTENTS

PART I: Citation 1
PART II: Definitions and References 1
PART III: Delegation of Powers 2
PART IV: General Provisions 3

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws delegating to any person or body any of the Council's powers to make laws under any of paragraphs 5(1)(a) to (e) of that Act;

B. The SkwahFirst Nation holds an interest in the Grass 15 reserve jointly with other First Nations;

C. Each First Nation with an interest in the joint reserve intends to delegate certain of its law-making powers under the Act to a delegate, in order for the delegate to establish and administer a property taxation system on the joint reserve;

D. Each First Nation with an interest in the joint reserve intends to make a delegation law in respect of the joint reserve in the same form as this delegation law;

E. The First Nations with interests in the joint reserve and the Ch-ihl-kway-uhk Tribe Society have entered into an agreement dated May 19, 2015 that provides for the creation and administration of the taxation system on the joint reserve; and

NOW THEREFORE the Council of the Skwah First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Skwah First Nation Grass 15 Reserve Property Taxation DelegationLaw, 2015*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessment law" means a law referenced in paragraph 3(1)(a);

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"Delegate" means Ch-ihl-kway-uhk Tribe Society, 8A-7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"expenditure law" means a law referenced in paragraph 3(1)(d);

"First Nation" means the SkwahFirst Nation, being a band named in the schedule to the Act;

"interest in land" or "property" means land or improvements, or both, in the joint reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"joint reserve" means the Grass 15 reserve set apart for the joint use and benefit of the First Nation and Aitchelitz, KwawkwawApilt, Shxwhá:y Village, Skowkale, Soowahlie, Squiala, Tzeachten, and Yakweakwioose;

"rates law" means a law referenced in paragraph 3(1)(c); and

"taxation law" means a law referenced in paragraph 3(1)(b).

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), or paragraph (e.g. paragraph 3(1)(a)) is a reference to the specified Part, section, subsection or paragraph of this Law, except where otherwise stated.

PART III

DELEGATION OF POWERS

Delegation of Certain Law-Making Powers

3.(1) The Council hereby delegates to the Delegate, pursuant to paragraph 5(1)(f) of the Act, Council's powers to make the following laws in respect of the joint reserve:

(a) laws under subparagraph 5(1)(a)(i) of the Act, respecting the assessment of the value of interests in land, the requisition of any information necessary to conduct the assessment, and

the inspection for assessment purposes of any interests in land that are subject to taxation for local purposes;

(b) laws under paragraph 5(1)(a) of the Act, respecting the taxation of interests in land for local purposes based on a property value tax;

(c) laws under subparagraph 5(1)(a)(ii) of the Act, respecting a mechanism to establish tax rates and apply them to the assessed value of lands, interests and rights;

(d) laws under paragraph 5(1)(b) of the Act, respecting the expenditure of local revenues; and

(e) laws under paragraph 5(1)(e) of the Act, respecting the enforcement of laws made by the Delegate under paragraphs (a), (b), (c) and (d).

(2) For clarity, the powers delegated under subsection (1) do not include the power to make laws under subparagraphs 5(1)(a)(iii), (iv) or (v) of the Act.

(3) For clarity, the powers delegated under subsection (1) apply only to the joint reserve, and the First Nation retains all powers in respect of all of its reserve lands other than the joint reserve.

Delegate Subject to Same Limits, Requirements and Duties

4.(1) The powers delegated to the Delegate under section 3 are subject to all limits and procedural requirements, including conditions and approvals that apply to the powers, and all duties related to the exercise of those powers.

(2) Without limiting subsection (1), the Delegate must exercise the powers delegated to it in accordance with

(a) the Act;

(b) the Commission standards and procedures established under section 35 of the Act;

(c) the requirements and restrictions set out in this Law and in other applicable enactments; and

(d) the Joint Grass Reserve Property Tax Delegation Agreement dated May 19, 2015.

Specific Requirements and Duties

5.(1) Without limiting section 4, the Delegate must, in respect of every law it proposes to make,

(a) give all notices,

(b) consider representations received,

(c) submit all required information and documentation to the Commission,

(d) seek and obtain all necessary approvals, and

(e) in every respect fulfill the obligations of Council in making a law under the Act,

as required under the Act and under Commission standards and procedures.

(2) Without limiting section 4, the Delegate must comply with all statutory requirements related to the exercise of the delegated authority under this Law, including, without limitation, the requirement to

(a) establish a local revenue account;

(b) place local revenues only in the local revenue account;

(c) obtain an audit of the local revenue account at least once each year, and provide access to the audit as required by the Act;

(d) make an annual rates law and an annual expenditure law as required by the Act;

(e) ensure that expenditures of local revenues are made only in accordance with an expenditure law; and

(f) comply with orders of the Commission made under section 33 of the Act.

No Further Delegation

6. The Delegate must not delegate the powers given to the Delegate in this Law.

Delegate Must Exercise Powers

7. The powers delegated in this Law must be exercised only by the Delegate and must not be exercised by the First Nation.

PART IV

GENERAL PROVISIONS

Interpretation

8.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Duration

9. The delegation of powers to the Delegate in this Law remains in effect for so long as this Law is in force and effect.

Force and Effect

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of July, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

Robert Combes

Chief Robert Combes

Councillor

Councillor

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sliammon First Nation in the Province of British Columbia,

Sliammon First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SLIAMMON FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Sliammon First Nation Property Assessment Law, 2009*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Sliammon First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Sliammon First Nation Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of

(a) paragraph 1(a) of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 6 and 8.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of July, 2015, at Powell River, in the Province of British Columbia

A quorum of Council consists of five (5) members of Council.

Chief Clint Williams

Councilor Brian Hackett

Councilor Lori Sparrow

Councilor John Hackett, Jr.

Councilor Eugene Louie

Councilor Larry Louie

Councilor Dillon Johnson

Councilor Walter Paul

NOT PRESENT
Councilor Gloria Francis

Councilor Shawn Louie

SCHEDULE A

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax		$235,744.67
2. Moneys from Reserve Funds		
a. Capital Projects Account - $86,000 b. Income Stabilization Account - $12,888.68		$98,888.68
Total Revenues:		**$334,633.35**

PART 2: EXPENDITURES

1. General Government Expenditures		
a. General Administrative		$103,000.00
b. Flyer Delivery / Mail-outs		$500.00
2. Transportation		
b. Snow and Ice Removal		$500.00
a. Street Lighting		$2,000.00
3. Recreation and Cultural Services		
a. Culture		$5,000.00
b. Meetings/Gatherings		$5,000.00
4. Community Development		
a. Education		$1,000.00
5. Environment Health Services		
a. Spring Clean-Up		$7,000.00
b. Japanese Knot Weed		$2,000.00
6. Other (Capital Projects)		
a. Drainage Upgrade on Klahanie Drive	($39,000.00)	
b. Roads Repairs/Brush Clearing/Ditching	($47,000.00)	$86,000.00

7. Other (Municipal Type Service Agreement)		
a. Regional Administration	($2,457.00)	
b. Parks	($2,082.00)	
c. Cemetery	($1,019.00)	
d. Waste Management	($1,628.00)	
e. Emergency Telephone - 911	($1,150.00)	
f. Regional Hospital District	($6,785.00)	
f. Library	($3,713.00)	
g. House Numbering	($93.00)	
h. Septic Disposal	($657.00)	
i. Northside Fire Department	($32,976.00)	
		$52,560.00
8. Grants		
a. Homeowner Grants		$22,654.54
b. Additional Grants		$42,703.92
9. Contingency Amounts		
a. Contingency Amounts		$4,714.89
Total Expenditures:		**$334,633.35**
Balance:		**$0.00**

Note: The First Nation has the following service agreement with a third-party service provider, and the amounts indicated is the amounts payable by the First Nation under the agreement during the budget period:
Powell River Regional District - Municipal Type Service Agreement: $52,560.00

Note: This Budget includes the attached Appendix.

APPENDIX A

RESERVE FUND BALANCES

1. Capital Projects

Beginning balance as of January 1, 2015:	$411,946.39
Transfers out	
i. to local revenue account:	$86,000.00
ii. to _____ reserve fund:	$0
Moneys borrowed	$0
Transfers in	
i. from local revenue account:	$0
ii. from _____ reserve fund:	$0
Interest earned in current year:	$5,873.45
Ending balance as of December 31, 2015:	**$331,819.84**

2. Income Stabilization

Beginning balance as of January 1, 2015:	$ 14,071.98
Transfers out	
i. to local revenue account:	$ 12,888.68
ii. to _____ reserve fund:	$0
Moneys borrowed	$0
Transfers in	
i. from local revenue account:	$0
ii. from _____ reserve fund:	$0
Interest earned in current year:	$598.91
Ending balance as of December 31, 2015:	**$ 1,782.21**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sliammon First Nation in the Province of British Columbia,

Sliammon First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SLIAMMON FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Sliammon First Nation Property Assessment Law, 2009*;

"First Nation" means the Sliammon First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Sliammon First Nation Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred fifty dollars ($350), the taxable property shall be taxed at three hundred fifty dollars ($350) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 23rd day of July, 2015, at Powell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Clint Williams

Councilor Brian Hackett

Councilor Lori Sparrow

Councilor John Hackett, Jr.

Councilor Eugene Louie

Councilor Larry Louie

Councilor Dillon Johnson

Councilor Walter Paul

NOT PRESENT
Councilor Gloria Francis

Councilor Shawn Louie

SCHEDULE

TAX RATES

PROPERTY CLASS	Rate Per $1,000 of Assessed Value:
1 Residential	8.098706
2 Utilities	30.939370
3 Supportive Housing	0.00000
4 Major Industry	0.00000
5 Light Industry	0.00000
6 Business and Other	0.00000
7 Forest Land	0.00000
8 Recreational Property/Non-Profit Organization	0.00000
9 Farm	0.00000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sliammon First Nation in the Province of British Columbia,

Sliammon First Nation Property Transfer Tax Law, 2015

Dated at Kamloops, British Columbia the 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

SLIAMMON FIRST NATION
PROPERTY TRANSFER TAX LAW, 2015

TABLE OF CONTENTS

Part I	Citation	1
Part II	Definitions and References	2
Part III	Administration	5
Part IV	Tax Liability and Levy	6
Part V	Exemptions from Taxation	8
Part VI	Investigations, Information Requests and Inspections	13
Part VII	Refunds	14
Part VIII	Assessment, Reconsideration and Appeal	15
Part IX	Records, Receipts and Tax Certificates	17
Part X	Penalties and Interest	17
Part XI	Collection and Enforcement	18
Part XII	General Provisions	18

SCHEDULES

I	Fair Market Value Determination
II	Information Required for Property Transfer Tax Returns
III	Notice of Property Transfer Tax Assessment
IV	Property Transfer Tax Certificate
V	Request for Information by Administrator
VI	Request for Reconsideration

WHEREAS:

A. Pursuant to paragraph 5(1)(a) of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Sliammon First Nation deems it to be in the best interests of the First Nation to make a law that provides for the levy and collection of a tax on certain interests in land in the reserve at the time of the transfer of those interests; and

C. The Council of the Sliammon First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Sliammon First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Sliammon First Nation Property Transfer Tax Law, 2015*.

2

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"CAO" means the person appointed to the position of Chief Administrative Officer of the First Nation;

"correcting transfer" means a taxable transfer that was intended to be transferred to the transferee when the original transfer was registered;

"Council" has the meaning given to that term in the Act;

"expenditure law" means a law enacted under paragraph 5(1)(b) of the Act;

"fair market value" means the fair market value determined in accordance with the applicable rules and formulae set out in Schedule I;

"First Nation" means the Sliammon First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"first-time home buyer" means an individual who

(a) is a Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act* (Canada) on the registration date of a taxable transfer,

(b) has not previously

(i) owned land in British Columbia or elsewhere that constituted the individual's principal residence,

(ii) held an interest in land under a lease that constituted the individual's principal residence, or

(iii) held an interest in reserve lands under a lease that constituted the individual's principal residence, and

(c) has not previously obtained a first-time home buyers' exemption or refund under this Law or under any other federal, provincial or first nation enactment;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" means land or improvements, or both, in the reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"lease" includes a sublease or any further sublease;

"lease modification agreement" means an agreement that extends the term of a lease;

"local revenue account" means the account referred to in section 13 of the Act;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"member" means a member of the First Nation;

"Notice of Tax Assessment" means a notice containing the information set out in Schedule III and includes an amended Notice of Tax Assessment;

"original transfer" means a taxable transfer to a transferee that was in error, or an error was made in the description or survey under which an interest in land was registered;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"principal residence",

(a) for the purposes of section 14, means an interest in land

(i) on which the person in relation to whose residency the exemption in section 14 is claimed usually resided and used as his or her home,

(ii) on which there are improvements that are designed to accommodate and that are used to accommodate three (3) or fewer families,

(iii) on which all of the improvements are residential improvements, and

(iv) that is not larger than a half (0.5) hectare, and

(b) for the purposes of sections 16 to 18, means the usual place where an individual makes his or her home;

"Province" means the province of British Columbia;

"qualifying property" means an interest in land

(a) with a fair market value that does not exceed five hundred thousand dollars ($500,000) on the registration date, and

(b) with a total parcel area of a half (0.5) hectare or less;

"registration date" means the date on which an application is made to register a taxable transfer in the registry;

"registry" means the First Nations Land Registry in which interests in land are registered;

"related individual" means

(a) a person's spouse, child, grandchild, great-grandchild, parent, parent's spouse, grandparent or great-grandparent,

4

(b) the spouse of a person's child, grandchild or great-grandchild, or

(c) the child, parent, grandparent or great-grandparent of a person's spouse;

"Request for Information" means a request containing the information set out in Schedule V;

"Request for Reconsideration" means a request containing the information set out in Schedule VI;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"residential", in respect of an interest in land, means used for residential purposes or zoned for residential uses under a First Nation zoning law or land use plan;

"residential improvement" means an improvement, or a part of an improvement, constructed on and permanently affixed to land and that is intended to be a dwelling;

"Return" means a tax return containing the information set out in Schedule II and in the form or forms determined by the administrator;

"settlor" means, in relation to an interest in land held in trust, the person who

(a) contributed the interest in land to the trust estate, or

(b) contributed to the trust estate the assets used to acquire the interest in land, whether or not that person is the creator of the trust;

"spouse" includes a common law partner;

"tax" means the property transfer tax imposed under this Law and includes all penalties, interest, and costs added to taxes under this Law;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"taxable transfer" means:

(a) a transfer, grant, assignment or other disposition of a lease by any method, including by court order (including an order absolute of foreclosure) or by the operation of any enactment,

(b) a grant of a life estate in a lease,

(c) the extension of the term of a lease by a lease modification agreement, and

(d) a grant of an option to renew or extend the term of a lease;

"taxpayer" means a person liable for payment of tax under this Law;

"transferee" means a person to whom an interest in land is transferred or whose interest in land is created, increased or given effect to under a taxable transfer; and

"transferor" means a person from whom a transferee receives a taxable transfer.

(2) For the purpose of calculating tax payable under this Law, a person registered in the registry as the holder of the interest in land, other than a person registered only as the owner of a charge, is deemed to be the legal and beneficial holder of the interest in the land, even if the person holds the interest in land in trust.

(3) For the purposes of this Law, a person is considered to have only one (1) principal residence at a time.

(4) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Administrator

3.(1) Council must appoint an administrator to oversee the administration and enforcement of this Law.

(2) The administrator must fulfill the responsibilities given to the administrator under this Law and such other duties assigned to the administrator by the First Nation from time to time.

(3) The administrator may, with the consent of the CAO, assign the performance of any duties of the administrator to any officer, employee, contractor or agent of the First Nation.

(4) The administrator must report annually to Council on the administration of this Law during the previous fiscal year, which report must include

(a) the amount of all taxes levied;

(b) the amount of all taxes received;

(c) the amount of any exemptions from taxes;

(d) the amount of any refunds of taxes;

(e) a list of all requests for reconsideration received by the administrator and the decision made respecting each request;

(f) any appeals filed; and

(g) any enforcement proceedings taken.

(5) The administrator must deliver the report required under subsection (4) no later than March 30 in each year.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Special Levy

5. If the First Nation is at any time required, as a borrowing member and in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

Revenues and Expenditures

6. Taxes collected by the First Nation must be placed in the local revenue account of the First Nation and expended only in accordance with an expenditure law enacted by the First Nation in accordance with the Act.

PART IV
TAX LIABILITY AND LEVY

Tax Liability

7.(1) This Law applies to all interests in land, and every transferee is subject to tax at the time of application for registration of a taxable transfer in respect of an interest in land in accordance with this Law.

6

(2) Except where an exemption applies as provided in Part V, a tax

(a) is levied and imposed on an interest in land at the time of the application for registration of a taxable transfer relating to that interest in land; and

(b) must be paid by the transferee in accordance with this Law.

(3) A person who is a transferee of a taxable transfer under this Law is liable for the tax even if

(a) that person is also liable to pay taxes imposed under other property taxation laws of the First Nation; or

(b) the interest in land acquired by a co-transferee of the taxable transfer is exempt from tax under this Law.

(4) Where there is more than one (1) transferee in respect of a taxable transfer, each transferee is jointly and severally liable to the First Nation for the tax imposed under this Law.

(5) Subsection (4) does not apply to a co-transferee of a taxable transfer who is exempt from tax under this Law.

(6) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting those taxes, including without limitation respecting the assessment of taxes, the applicability of an exemption, or the taxpayer's liability to taxation.

Tax Payment and Filing Return

8.(1) On application for registration of a taxable transfer in the registry, the transferee must

(a) pay the tax in accordance with this Law; and

(b) file a completed Return in accordance with this Law, whether or not the taxable transfer is exempt from tax under this Law.

(2) The registry must refuse to accept an application for registration of a taxable transfer if

(a) the transferee does not pay the tax owing at the time of registration;

(b) the transferee does not file a completed Return; or

(c) the administrator or the registry staff have reasonable grounds to believe that the Return is incomplete, or the transferee does not qualify for an exemption being claimed on the Return.

(3) Payment of taxes must be made by cheque or money order payable to the Sliammon First Nation.

Payment of Estimated Tax

9.(1) Despite section 8, where the amount of tax owing on a taxable transfer cannot be determined on the registration date because an appraisal or other valuation information is required to determine the fair market value of the taxable transfer, the administrator may, on the request of the transferee,

(a) estimate the tax owing using the best information available to the administrator on the registration date; and

(b) authorize the registry to accept the application for registration of the taxable transfer on payment by the transferee of the administrator's estimate of the tax owing.

(2) Where a transferee makes a payment of estimated tax owing under subsection (1), the administrator must, on receipt of the appraisal or other valuation information, determine the tax owing on the taxable transfer.

(3) Despite subsection (2), if the transferee was required to provide the appraisal or other valuation information and the transferee does not provide the information within the required time, the administrator must determine the tax owing on the taxable transfer on the registration date, based on the best information

available to the administrator at the time of the determination under this subsection.

(4) Where the administrator makes a determination of tax owing under subsection (2) or (3), the administrator must deliver a Notice of Tax Assessment to the transferee and section 25 applies.

Tax Rate

10.(1) The rate of tax levied under this Law is

(a) one percent (1%) of the first two hundred thousand dollars ($200,000) of the fair market value of the taxable transfer; and

(b) two percent (2%) of the remaining fair market value of the taxable transfer.

(2) If a transferee

(a) applies to register a taxable transfer, and

(b) within six (6) months after the application referred to in paragraph (a) applies to register one or more additional taxable transfers respecting the same interest in land,

the tax owing on the taxable transfer referred to in paragraph (b) must be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all the taxable transfers referred to in paragraphs (a) and (b) were a single taxable transfer.

(3) If

(a) a transferee applies to register a taxable transfer, and

(b) one or more related individuals of the person referred to in paragraph (a) apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), to register one (1) or more taxable transfers respecting the same interest in land for which the transferor is not the person referred to in paragraph (a),

the tax owing must be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay the total tax owing.

(4) If

(a) a transferee that is a corporation (in this subsection and subsection (5) called the "corporate transferee") applies for registration of a taxable transfer, and

(b) one or more corporations associated with the corporate transferee apply, as transferees, at the same time as or within six (6) months after the application referred to in paragraph (a), for registration of one or more taxable transfers respecting the same interest in land for which the transferor is not the corporate transferee,

the tax owing on the taxable transfers must be calculated based on the total fair market value of the taxable transfers referred to in paragraphs (a) and (b) as if all those taxable transfers were a single taxable transfer, and the transferees referred to in paragraphs (a) and (b) are jointly and severally liable to pay that total tax.

(5) For the purposes of subsection (4), a corporation is associated with a corporate transferee if the corporation and the corporate transferee are associated, within the meaning of section 256 of the *Income Tax Act* (Canada), on the registration date of the taxable transfer referred to in subsection (4).

Tax Return

11. A Return must be dated and certified

(a) if no exemption is claimed, by the transferee or a person with actual authority to certify the Return

8

on behalf of the transferee;

(b) if an exemption is claimed and the transferee is an individual, by the transferee or by an agent of the transferee who has personal knowledge of the matters certified; or

(c) if an exemption is claimed and the transferee is a corporation, by a person who has personal knowledge of the matters certified and actual authority to certify the return on behalf of the transferee.

Correcting Transfer

12.(1) Despite section 10, the tax payable for a correcting transfer is the tax payable determined under that section as if the fair market value of the taxable transfer were determined on the registration date of the original transfer.

(2) On the registration of a correcting transfer, the amount of tax paid by a transferee in respect of the original transfer is deemed to be tax

(a) paid by the transferee in respect of the correcting transfer; and

(b) paid on the registration date of the correcting transfer.

PART V

EXEMPTIONS FROM TAXATION

Applicability of Exemptions

13.(1) A transferee is exempt from taxation on a taxable transfer under this Law where

(a) the taxable transfer is within any of the descriptions set out in sections 14 and 15; and

(b) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) A claim for an exemption under this section must

(a) be in the form required by the administrator;

(b) provide sufficient information for the administrator to confirm that the taxable transfer or the transferee, as the case may be, qualifies for the exemption claimed; and

(c) include a consent by the transferee to the administrator conducting inquiries respecting the taxable transfer and the transferee that the administrator considers necessary to confirm the qualification for the exemption.

Exemptions from Tax

14.(1) In this section a related individual must be a person who is Canadian citizen or a permanent resident as defined in the *Immigration and Refugee Protection Act*.

(2) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is

(a) from a transferor who is not a trustee to a transferee who is a related individual, if the interest in land transferred has been the principal residence of either the transferor or the transferee for a continuous period of at least six (6) months immediately before the registration date;

(b) from a trustee of a deceased's estate or of a trust established under a deceased's will and who is registered in that capacity in the registry, to a transferee, if

(i) the transferee is a beneficiary of the estate or trust,

(ii) the transferee beneficiary was a related individual of the deceased at the time of the deceased's death, and

(iii) immediately before the deceased's death, the interest in land to be transferred was the deceased's principal residence or had been the transferee's principal residence for a continuous period of at least six (6) months;

(c) from a trustee of a trust that is settled during the lifetime of the settlor and who is registered in that capacity in the registry, if

(i) the transferee is a beneficiary of the trust,

(ii) the transferee beneficiary is a related individual of the settlor of the trust, and

(iii) the interest in land transferred was the principal residence of either the settlor or the transferee for a continuous period of at least six (6) months immediately before the date of transfer or of the transferee beneficiary for that period;

(d) from a transferor to a transferee who is a spouse or former spouse of the transferor and the transfer is made pursuant to a written separation agreement, a court order, or other legally binding order or agreement under an applicable provincial, federal or First Nation enactment respecting the division of family or matrimonial property;

(e) to change a joint tenancy to a tenancy in common, if

(i) the persons holding the interest in land are the same before and after the transfer, and

(ii) each person holding a share of the interest in land after the transfer has an interest equal to that held by the other holders;

(f) by operation of law to the survivor of a joint tenancy consequent on the death of a joint tenant holder of the interest in land;

(g) in relation to the subdivision of a parcel into smaller parcels, where

(i) the transferee of one or more of the resulting subdivided parcels was one of the registered holders of the original parcel immediately before its subdivision, and

(ii) the transferee's proportionate share of the fair market value of those smaller parcels, calculated using the fair market values as they were immediately after the subdivision, does not exceed the transferee's proportionate share of the fair market value of the original parcel, calculated using the fair market value as it was immediately before the subdivision;

(h) by which an interest in land reverts, escheats or is forfeited to the First Nation or the federal or provincial Crown, or by which an interest in land that has reverted, escheated or been forfeited to the First Nation or the Crown is returned to its previous holder;

(i) to the trustee in bankruptcy of an interest in land forming part of the estate of a bankrupt;

(j) from the trustee in bankruptcy to the bankrupt of an interest in land forming part of the estate of the bankrupt, if no consideration for the transfer is paid by or on behalf of the bankrupt transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;

(k) from the trustee in bankruptcy to the spouse or former spouse of the bankrupt of an interest in land forming part of the estate of the bankrupt, if

(i) the interest in land transferred was the principal residence of the bankrupt immediately before the date of the bankruptcy, and

(ii) no consideration for the transfer is paid by or on behalf of the transferee and a declaration to that effect is made by the transferee and the transferor on the application for the exemption;

(l) to a person in his or her capacity as personal representative, if the interest in land transferred is part

10

of the deceased's estate;

(m) of a life estate in a lease, if the transferee of that life estate transferred the lease in the same interest in land to the transferor of the life estate in a concurrent transaction;

(n) to a mortgagee, if the mortgagee was the immediately preceding holder of the interest in land that was subject to the mortgage;

(o) to the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if

(i) the interest in land transferred is to be held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor,

(ii) the minor is a related individual of the transferor or the person whose estate is the transferor, and

(iii) the interest in land transferred was the principal residence of the minor, the transferor, or the person whose estate is the transferor;

(p) from the provincial public guardian and trustee or the Minister of Indian Affairs and Northern Development, if

(i) the interest in land transferred was held in trust by the public guardian and trustee or the Minister of Indian Affairs and Northern Development, as the case may be, for the sole benefit of a minor, and

(ii) the transferee is the beneficiary;

(q) from a transferor to a transferee, each of whom is registered in the registry as a trustee of the interest in land, if

(i) the change in trustee is for reasons that do not relate, directly or indirectly, to a change in beneficiaries or in a class of beneficiaries or to a change in the terms of the trust, and

(ii) the transferor and the transferee make a declaration to that effect on the application for the exemption;

(r) for the purpose of transferring an interest in land

(i) that was transferred in error, or

(ii) in respect of which an error was made in the description or survey relating to the registration of the interest in land;

(s) to a not-for-profit educational institution, including a public school, university, technical institute or public college, if the interest in land being transferred will be used for an educational purpose;

(t) to a not-for-profit hospital or health institution, if the interest in land being transferred will be used for hospital or health care related purposes; or

(u) a replacement (but not an extension or renewal) of an existing lease solely for the purposes of transition from an interest on an Indian Reserve to an interest in Tla'amin Treaty Settlement Land registered in the provincial Land Title Office.

Additional Exemptions

15.(1) A transferee is exempt from taxation on a taxable transfer under this Law where the taxable transfer is to

(a) the First Nation as the sole transferee;

(b) a First Nation Corporation as the sole transferee;

(c) a member where, in respect of the taxable transfer,

(i) the member is the only transferee,

(ii) all of the transferees are members, or

(iii) the member and the member's spouse are the only transferees,

provided that the transferee will hold the interest in land directly and not as a trustee;

(d) a trustee who will hold the interest in land in trust only for the sole benefit of one (1) or more members and no other person.

(2) Where an exemption is given under paragraph (1)(b), (c) or (d), the First Nation must

(a) pay into the local revenue account an amount equivalent to the taxes that would have been payable by the exempted person or corporation had the exemption not applied; and

(b) make the payment under paragraph (a) using moneys that are not local revenues.

First-Time Home Buyer Exemption

16.(1) A transferee who applies for registration of a taxable transfer of a qualifying property is exempt from taxation under this Law if

(a) the taxable transfer is referenced in paragraph (a) or (b) of the definition of "taxable transfer";

(b) the residential improvement is the only improvement on the qualifying property;

(c) the transferee is a first-time home buyer;

(d) the transferee meets the requirements set out in section 17; and

(e) the transferee files a claim for the exemption concurrently with the transferee's completed Return and application for registration of the taxable transfer in the registry.

(2) A claim for an exemption under this section must

(a) be in the form required by the administrator;

(b) include a declaration that the transferee is a first-time home buyer;

(c) provide sufficient information to confirm that the interest in land is a qualifying property; and

(d) include a consent by the transferee to the administrator conducting inquiries respecting the transferee that the administrator considers necessary to confirm the qualifications of the transferee for the exemption.

Requirement to Establish a Residence

17.(1) A transferee who has applied for an exemption under section 16 or a refund under section 18 must establish a residence on the qualifying property in accordance with subsection (2) or subsection (3).

(2) For the purposes of subsection (1), a transferee establishes a residence on the qualifying property if, on the registration date, the qualifying property contains a residential improvement that the transferee inhabits as the transferee's principal residence within ninety-two (92) days after the registration date and continuing to a date that is not earlier than the first anniversary of the registration date.

(3) If, on the registration date, the qualifying property does not contain a residential improvement as required by subsection (2), a transferee may establish a residential improvement before the first anniversary of the registration date provided

(a) the transferee inhabits the residential improvement as the transferee's principal residence beginning at the time it is completed, and continuing to a date that is not earlier than the first anniversary of the registration date; and

(b) the qualifying property, taking into consideration the total costs incurred to establish the residential

improvement and the fair market value of the qualifying property on the registration date, would have been a qualifying property on the registration date.

Refund on Application

18.(1) A transferee who is entitled to an exemption under section 16 who does not apply for that exemption on the registration date may, within eighteen (18) months after that date, apply to the administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee.

(2) If a transferee is not entitled on the registration date to an exemption under section 16 only because the transferee does not meet a requirement under paragraph (a) of the definition of "first-time home buyer" on the registration date, the transferee may apply to the administrator under subsection (3) for a refund of the tax paid on the taxable transfer by the transferee if

(a) the transferee meets the requirements of paragraph (a) of that definition on or before the first anniversary of the registration date; and

(b) the transferee makes the application for a refund within eighteen (18) months after the registration date.

(3) To claim a refund under subsection (1) or subsection (2), a transferee must provide to the administrator

(a) a written application for a refund, in the form required by the administrator, signed by the transferee;

(b) a claim for the exemption in the form required by the administrator; and

(c) any additional information or evidence necessary to satisfy the administrator that the applicant is entitled to claim the exemption.

(4) On receiving an application under subsection (1) and additional information under subsection (3), the administrator must,

(a) on being satisfied that the transferee would have qualified for an exemption under section 16 on the registration date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the application for the exemption been made on the registration date; or

(b) if not satisfied that the transferee would have qualified for an exemption under section 16 on the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(5) On receiving an application under subsection (2) and additional information under subsection (3), the administrator must,

(a) on being satisfied that the transferee would have qualified for an exemption under section 16 on the registration date but for the transferee's failure to meet a requirement under paragraph (a) of the definition of "first-time home buyer" on that date, pay to the transferee a refund of the tax paid by the transferee equivalent to the amount of the tax exemption had the transferee met the requirement on the registration date; or

(b) if not satisfied that the transferee met that requirement on or before the first anniversary of the registration date, refuse the application and provide a written notice to the transferee stating the reasons for the refusal.

(6) A notice given under paragraph (4)(b) or (5)(b) is deemed to be a Notice of Tax Assessment for the purpose of allowing the taxpayer to make a Request for Reconsideration under this Law.

Unqualified Transferee

19.(1) The administrator must, after the first anniversary of the registration date, confirm with each transferee who has obtained an exemption under section 16 or a refund under section 18 that the requirements in section 17 have been met.

(2) Where the administrator determines that a transferee who has obtained an exemption under section 16 or a refund under section 18

(a) did not qualify for the exemption on the registration date, or

(b) fails, refuses or ceases to comply with section 17,

the administrator must deliver a Notice of Assessment to the transferee and the transferee must pay to the First Nation the tax that would have been owing by the transferee had the transferee not received the exemption or refund, plus interest calculated on the tax from the registration date and any penalty assessed under section 33.

(3) Subsection (2) does not apply where a transferee does not comply with section 17 only because

(a) the transferee dies before the first anniversary of the registration date; or

(b) the interest in land is transferred by the transferee to a spouse or former spouse pursuant to a written separation agreement or court order under a federal, provincial or First Nation enactment relating to the division of matrimonial property.

PART VI

INVESTIGATIONS, INFORMATION REQUESTS AND INSPECTIONS

Review and Investigations

20.(1) The administrator must review every Return and every claim for an exemption submitted under this Law.

(2) The administrator may investigate whether

(a) a Return is accurate;

(b) a claim for an exemption is accurate;

(c) the tax owing has been paid as required by this Law; and

(d) any provision of this Law has been contravened.

Requests for Information

21.(1) The administrator may deliver a Request for Information to any person, including a transferor, a transferee, or a holder of an interest in land on which tax has or should have been levied, and that person must provide to the administrator, within fourteen (14) days or a longer period as specified in the notice, information, including the production of records, for any purpose related to the administration of this Law.

(2) The administrator is not bound by the information provided under subsection (1).

Inspections

22.(1) The administrator or another person authorized by the First Nation may, for any purpose related to the administration or enforcement of this Law,

(a) during normal office hours enter into a place where a business is carried on, or where anything is done in connection with a business, or where business records are or should be kept, and inspect the records that relate or may relate to the amount of tax payable under this Law; and

(b) examine any interest in land an examination of which may, in the person's opinion, assist in determining the accuracy of a Return or a claim for an exemption, information that is or should be in the Return or the claim for an exemption, or the amount of tax payable under this Law.

(2) If a record has been inspected or produced under this section, the person by whom it is inspected or to whom it is produced may make copies of that record.

(3) A person must not obstruct a person doing anything that he or she is authorized by this section to do.

PART VII
REFUNDS

Refund of Taxes Paid

23.(1) If a person has paid tax pursuant to a Notice of Tax Assessment and, as a result of

(a) a decision of the administrator under section 26, or

(b) an order of the court under section 27,

the tax payable is less than the amount actually paid, the administrator must refund the excess tax paid, including interest on the amount overpaid calculated in accordance with subsection (4).

(2) If, after a person has paid tax under section 8,

(a) the person withdraws the application for registration, or

(b) the application for registration is rejected and not re-submitted,

the administrator must refund the tax paid, including interest calculated in accordance with subsection (4).

(3) If a person is deemed to have paid tax in respect of a correcting transfer and the tax payable is less than the amount deemed to have been paid, the administrator must refund the overpaid tax, including interest on the amount overpaid calculated in accordance with subsection (4).

(4) Where interest is payable on a refund of taxes under this Law, the administrator must calculate the interest payable as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the earliest of the day payment of the money owed is mailed, delivered or actually received by the person to whom it is owed.

Refund of Taxes on Application

24.(1) Where a person has paid an amount as tax under this Law in circumstances where there was no legal obligation to pay the amount as tax, the person may apply to the administrator for a refund of the amount paid.

(2) To claim a refund under subsection (1), a person must

(a) submit to the administrator a written application, in the form required by the administrator, signed by the person who paid the amount claimed; and

(b) provide sufficient evidence to satisfy the administrator that the person who paid the amount is entitled to the refund.

(3) For the purposes of paragraph (2)(a), if the person who paid the amount claimed is a corporation, the application must be signed by an authorized signatory of the corporation.

(4) Where the administrator receives an application for a refund under this section and is satisfied that person paid an amount as tax in circumstances where there was no legal obligation to pay the amount as tax, the administrator must refund that amount to the person entitled to it, without interest.

(5) As a limitation on subsection (4), the administrator must not provide a refund for an amount paid more than two (2) years before the date on which the application for a refund is submitted under paragraph 2(a).

(6) Where the administrator determines that a refund is not payable under this section, the administrator must give a written notice to the transferee stating the reasons a refund is not payable and section 26 applies.

PART VIII
ASSESSMENT, RECONSIDERATION AND APPEAL

Tax Assessment by Administrator

25.(1) The administrator may determine, in respect of a taxable transfer, and on information available to the administrator,

(a) the fair market value of a taxable transfer;

(b) the applicability of an exemption claimed under this Law; and

(c) the tax owing by a transferee under this Law.

(2) If the administrator determines that

(a) the fair market value indicated on a Return is not correct,

(b) an exemption claimed by a transferee is not applicable, or

(c) for any reason a transferee has not paid the correct amount of tax,

the administrator must make a tax assessment and deliver a Notice of Tax Assessment to the transferee.

(3) The Notice of Tax Assessment must set out, as applicable,

(a) the name and address of the transferee;

(b) a description of the interest in land;

(c) the administrator's determination of the fair market value of the taxable transfer;

(d) the administrator's determination of the applicability of an exemption claimed by the transferee;

(e) the administrator's determination of the total amount of tax payable on the taxable transfer;

(f) the amount of tax paid by the transferee;

(g) any penalty and interest owing by the transferee under Part X, as of the date of the Notice of Tax Assessment;

(h) the balance of tax owing or overpaid; and

(i) the date of the Notice of Tax Assessment.

(4) The delivery of a Notice of Tax Assessment by the administrator constitutes a statement of and demand for payment of the taxes where taxes are owing.

(5) Where a Notice of Tax Assessment indicates an overpayment of taxes, the administrator must refund any excess taxes that have been paid, in accordance with this Law.

(6) Where a Notice of Tax Assessment indicates taxes owing, the taxes are due and payable within

thirty (30) days after the date shown on the Notice of Tax Assessment, whether or not a taxpayer delivers a Request for Reconsideration in respect of the tax assessment.

(7) Subject to being varied on reconsideration, a Notice of Tax Assessment is valid and binding despite any error, defect, omission, or error in procedure.

(8) Except as provided in subsections (9) and (10), the administrator must issue a Notice of Tax Assessment within one (1) year after the registration date of a taxable transfer.

(9) Where a claim for an exemption is made under paragraph 14(g), the administrator must issue a Notice of Tax Assessment within twenty-four (24) months after the date of the first transfer after the subdivision.

(10) Where a claim for an exemption is made under section 16, or an application for a refund is made under section 18, the administrator must issue a Notice of Tax Assessment within twenty-four (24) months after the registration date of the taxable transfer relating to the exemption or refund.

Reconsideration of Tax Assessment

26.(1) A transferee who receives a Notice of Tax Assessment may request that the administrator reconsider that tax assessment by delivering a Request for Reconsideration to the administrator within sixty (60) days after the date shown on the Notice of Tax Assessment.

(2) A transferee who receives a notice of the administrator's refusal to provide a refund under section 24 may request that the administrator reconsider that refusal by delivering a Request for Reconsideration to the administrator within sixty (60) days after the date of the notice given by the administrator under that section.

(3) A Request for Reconsideration must include the reasons for the request and set out all relevant facts, including an estimate of the fair market value if that information is relevant to the request.

(4) On receipt of the Request for Reconsideration, the administrator must consider the request and, within thirty (30) days after receiving the Request for Reconsideration, either

(a) confirm the assessment or the refusal to provide a refund, as the case may be; or

(b) vary the assessment or provide a refund, as the case may be.

(5) Where, under subsection (4), the administrator confirms the assessment or the refusal to provide a refund, the administrator must give a written notice of that decision to the transferee.

(6) Where, under subsection (4), the administrator decides to vary an assessment or provide a refund, the administrator must determine the taxes and interest owing on the taxable transfer, if any, or the refund payable, as the case may be, and deliver an amended Notice of Tax Assessment to the transferee reflecting the decision.

(7) The administrator may extend the time limit for a transferee to deliver a Request for Reconsideration where

(a) an application for extension is made before the expiry of the time allowed under subsection (1); and

(b) the application contains the reason for the extension and specifies the period of time applied for.

(8) A Request for Reconsideration may not be made in respect of a reconsideration decision, or in respect of an amended Notice of Tax Assessment given under subsection (6).

Appeal to Court

27.(1) An appeal lies from a decision of the administrator under section 26 to a court of competent jurisdiction.

(2) An appeal under this section must be commenced within sixty (60) days of the notice of the administrator's decision.

(3) An appeal under this section is a new hearing that is not limited to the evidence and issues that were before the administrator.

(4) The court may dismiss the appeal, allow the appeal, vary the decision from which the appeal is made or refer the decision back to the administrator for reconsideration.

(5) An appeal lies from a decision of the court to the appellate court with leave of a justice of that court.

PART IX
RECORDS, RECEIPTS AND TAX CERTIFICATES

Record of Taxes Levied

28. The administrator must keep the following records in respect of the administration of this Law:

(a) all taxes levied;

(b) all Returns received;

(c) all applications for exemptions received and the decision made respecting each request;

(d) all tax payments made and receipts issued;

(e) all requests for reconsideration received by the administrator and the decision made respecting each request;

(f) all refund applications received and all refunds paid; and

(g) all enforcement proceedings taken.

Receipts for Payments

29. On receipt of a payment of taxes, the administrator must issue a receipt to the taxpayer.

Tax Certificate

30.(1) On receipt of a written request and payment of the fee set out in subsection (2), the administrator must issue a Tax Certificate showing whether taxes have been paid in respect of a taxable transfer, and if not, the amount of taxes outstanding.

(2) The administrative fee for a Tax Certificate is fifty dollars ($50) for each taxable transfer.

PART X
PENALTIES AND INTEREST

Interest

31. Where this Law provides for the payment of interest on unpaid taxes, the interest accrues on the unpaid taxes at the rate of fifteen percent (15%) per year.

Penalty

32. Where this Law provides for a penalty to be added to unpaid taxes, a penalty of ten percent (10%) of the portion of the taxes that remain unpaid must be added to the amount of the unpaid taxes and the amount added is, for all purposes, deemed to be part of the taxes.

Penalty and Interest in Certain Situations

33. If the administrator determines that a transferee provided information that is false or misleading

(a) in support of an exemption from tax under this Law,

(b) in support of an application for a refund under section 18, or

(c) relating to the fair market value of a taxable transfer,

the transferee must pay, in addition to the taxes owing on the taxable transfer, a penalty on the unpaid taxes added as of the registration date and interest calculated from the registration date.

Penalty and Interest Where Notice of Assessment Not Paid

34.(1) Except where a penalty is applied under section 33, a penalty must be added to taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment.

(2) Except where interest is applied under section 19 or 33, interest must accrue on taxes that remain unpaid on the day after the due date shown on a Notice of Tax Assessment, starting on the first day after the due date until the date the taxes are actually paid.

PART XI
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

35.(1) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in a court of competent jurisdiction or in any manner permitted by law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of a Notice of Tax Assessment that refers to the taxes payable by a person, certified as a true copy by the administrator, is evidence of that person's debt for the taxes.

Notice of Enforcement Proceedings

36.(1) Before taking enforcement proceedings for the recovery of taxes, the administrator must give written notice to the taxpayer of the intention to enforce payment.

(2) Failure to give notice under subsection (1) does not affect the validity of proceedings taken for the recovery of taxes or money to be collected as taxes under this Law.

Creation of Lien

37.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The administrator must maintain a list of all liens created under this Law and file a notice of the lien in the registry.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

PART XII
GENERAL PROVISIONS

Disclosure of Information

38.(1) The administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in court proceedings or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The administrator may disclose to the agent of a transferee confidential information relating to the taxable transfer if the disclosure has been authorized in writing by the transferee.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized in writing by the transferee referred to in that subsection.

Disclosure for Research Purposes

39. Notwithstanding section 38, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

40. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in an determination made by the administrator, the First Nation or any person authorized by the First Nation;

(b) an error, defect, omission or error in procedure in a Notice of Tax Assessment or any notice given under this Law; or

(c) a failure of the First Nation, administrator or any person authorized by the First Nation, to do something within the required time.

Limitation on Proceedings

41.(1) Except as specifically provided in this Law, a person must not commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, the money paid to the First Nation is deemed to have been paid voluntarily.

Notices

42.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place

on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

43.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

44. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of January, 2015, at Sliammon, in the Province of British Columbia.

A quorum of Council consists of Sliammon (6) members of Council.

Chief Clint Williams

Councillor Larry Louie

Councillor Shawn Louie

Councillor Sandy Point

Councillor Lori Sparrow

Councillor Eugene Louie

Councillor John Hackett

Councillor Dillon Johnson

Councillor Walter Paul

Councillor Gloria Francis

Councillor Brian Hackett

22

SCHEDULE I

FAIR MARKET VALUE DETERMINATION

Interpretation

1. In this Schedule,

(a) a reference to the "rent" does not include an amount that is separately calculated under a lease and is payable to a lessor in reimbursement for

(i) taxes, or

(ii) reasonable expenses relating to the operation of a multi-tenant premises of which the demised interest in land forms a part;

(b) "appraisal" means an appraisal conducted by an independent appraiser who is designated Accredited Appraiser Canadian Institute by the Appraisal Institute of Canada or designated, registered or licensed as a certified appraiser under the laws of the Province, as applicable; and

(c) "assessed value" means the most recent assessed value of an interest in land determined in accordance with the First Nation's assessment law made under subparagraph 5(1)(a)(i) of the Act.

Determination of Lease and Life Estate Term

2.(1) Subject to section 6, and subsections (2), (3) and (5), the term of a lease is the sum of

(a) the number of years for which a transferee has the right to occupy the demised interest in land; and

(b) the maximum number of years not counted under paragraph (a) that, by the exercise of rights or options to renew or extend the lease, the transferee may occupy the demised interest in land.

(2) Subject to subsection (3), the term of a lease is the unexpired portion of the term determined under subsection (1) on the registration date.

(3) If the lease is a time-share or fractional ownership plan, the term of the lease must be determined by adding together the number of years during which the transferee may, for any part of a year, occupy the interest in land.

(4) Subject to subsection (5), the term of a life estate is the number of years of life expectancy based on Table 3 remaining to the holder of the life estate on the registration date of the life estate in the registry.

(5) Where the term of a lease or life estate would otherwise be expressed as a fraction of a year or as a number of years plus a fraction of a year, the term must be rounded up to the next whole number.

Fair Market Value of Prepaid Leases

3.(1) The fair market value of a transfer involving the granting or transfer of a prepaid lease is the amount of the purchase price paid by the transferee where

(a) the rent under the lease is not subject to adjustment or renegotiation and has been paid for the term of the lease before the registration date or will be paid within one (1) year of that date; and

(b) the lessor and the transferee deal with each other at arm's-length.

(2) If a lessor and a transferee are not at arm's-length, the fair market value is the amount that would have been paid if the leasehold interest in land had been sold on the registration date in the open market by a willing seller to a willing purchaser free of any trust and unencumbered by a judgment for the payment of money, or a mortgage, or any other financial instrument that secures the payment of money or the performance of an obligation.

Fair Market Value of Lease Having a Term Not Exceeding 100 Years

4.(1) The fair market value of a transfer involving the grant or transfer of a lease

(a) to which section 3 does not apply,

(b) the term of which does not exceed one hundred (100) years, and

(c) where the lessor and the transferee deal with each other at arm's-length,

is, subject to an election under subsection (2), the amount determined in accordance with the following formula:

$$LSC + (ARP \times PVF)$$

where

LSC = any lump sum consideration paid by the transferee for the grant or transfer of the lease, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to a lease; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the term of the lease.

(2) The transferee may elect to calculate the fair market value of the lease under section 5.

Fair Market Value of Other Leases

5.(1) Subject to subsection (2), the fair market value of a lease to which section 4 does not apply is the amount determined in accordance with the following formula:

$$VSI \times P$$

where

VSI = the fair market value of the fee simple interest, including improvements, in the demised interest in land; and

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease.

(2) For the purposes of subsection (1) where part of the improvements on a parcel of land are leased, the fair market value of the demised interest in land is determined in accordance with the following formula:

$$\frac{VSI \times P \times ARADP}{ARA}$$

where

VSI = the fair market value of the fee simple interest, including improvements, within which the demised interest in land is situated;

P = the percentage set out in Column 2 of Table 1 opposite the period in Column 1 that corresponds to the term of the lease;

ARADP = the aggregate rentable area of the demised interest in land; and

ARA = the aggregate rentable area of the improvements on the land within which the demised interest in land is situated.

(3) The VSI in subsections (1) and (2) is the assessed value of the leasehold interest in land, if available.

(4) If an assessed value is not available, the administrator may

(a) determine the VSI using the best available data, which may include assessed values or appraisal data of comparable properties; or

(b) require the transferee to provide an appraisal of the VSI at the transferee's cost.

(5) If the administrator determines the VSI under paragraph (4)(a), the transferee may, within ten (10) days after the administrator advised the transferee of the VSI, elect to provide an appraisal of the VSI to the administrator at the transferee's cost and within an additional twenty-one (21) days or such additional time frame as agreed to by the administrator.

(6) If the transferee provides an appraisal under subsection (5), the administrator must use the VSI determined by the appraisal for the purposes of this section.

Fair Market Value of a Lease Modification Agreement

6.(1) The term of the lease modification agreement for the purposes of this section is the sum of

(a) the term of the lease before extension by the lease modification agreement, calculated under section 2(1) without regard to subsection 2(2) from the date the lease agreement was first executed; and

(b) the number of years, applying subsection 2(5), by which the lease is extended by the lease modification agreement.

(2) For the purposes of paragraph (1)(b), options or rights to renew or extend the lease pursuant to the lease modification agreement are deemed exercised to give the maximum possible extension.

(3) Subject to subsection (5), where the term of the lease modification agreement is one hundred (100) years or less, its fair market value is the amount determined in accordance with the following formula:

$$LSC + (ARP \times PVF)$$

where

LSC = any lump sum consideration paid by the transferee for the lease modification, including for any improvements on the leasehold property;

ARP = the annual rent payment to be made during the last year for which rents are fixed pursuant to the lease as extended by the lease modification agreement; and

PVF = the present value factor set out in Column 2 of Table 2 that is opposite the number of years in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(4) Where the term of the lease modification agreement exceeds one hundred years (100) years, section 5 applies for the purpose of calculating the fair market value of the lease modification agreement except that "P" equals the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the number of years applicable under paragraph (1)(b).

(5) The transferee may elect to calculate the fair market value of the lease under section 5 as modified by subsection (4).

Fair Market Value of Life Estates

7. The fair market value of a life estate in a lease is the amount determined in accordance with the following formula:

$$VFS \times P$$

where

VFS = the fair market value of the leasehold interest in land determined

(a) as though the life estate did not exist; and

(b) under section 3, 4 or 5 as applicable.

P = the percentage in Column 2 of Table 1 that is opposite the period in Column 1 that corresponds to the term of the life estate.

Transfers That Are Not Arm's-Length

8. Where a transferor and a transferee do not deal with each other at arm's-length, the administrator may

(a) use the assessed value; or

(b) require the transferee to provide with the Return, as applicable and at the transferee's cost, an appraisal of

(i) the valuation required under subsection 3(2),

(ii) the ARP under section 4 or section 6 that would be paid on the open market on the registration date by an arm's-length transferee, or

(iii) the VSI under section 5 that would be paid on the open market on the registration date by an arm's-length transferee.

TABLE 1 – PERCENTAGE OF FAIR MARKET VALUE

Column 1 Term of Lease Agreement or Life Expectancy	Column 2 Percentage of Fair Market Value of the Demised Premises or the Land Subject to the Life Estate
5 years or less	40%
More than 5 years but not more than 10 years	50%
More than 10 years but not more than 20 years	60%
More than 20 years but not more than 30 years	70%
More than 30 years but not more than 40 years	80%
More than 40 years but not more than 50 years	90%
More than 50 years	100%

26

TABLE 2 – PRESENT VALUE FACTORS

Column 1	Column 2
Term of Lease Agreement	**Present Value Factor (at 8%)**
1	1.0
2	1.8
3	2.6
4	3.3
5	4.0
6	4.6
7	5.2
8	5.7
9	6.2
10	6.7
11	7.1
12	7.5
13	7.9
14	8.2
15	8.6
16	8.9
17	9.1
18	9.4
19	9.6
20	9.8
21	10.0
22	10.2
23	10.4
24	10.5
25	10.7
26	10.8
27	10.9
28	11.1
29	11.2
30	11.3
31	11.3
32	11.4
33	11.5
34	11.6
35	11.7
36	11.7
37	11.8
38	11.8
39	11.9
40	11.9
41	12.0
42	12.0
43	12.0

Column 1 Term of Lease Agreement	Column 2 Present Value Factor (at 8%)
44	12.1
45	12.1
46	12.1
47	12.2
48	12.2
49	12.2
50	12.2
51	12.3
52	12.3
53	12.3
54	12.3
55	12.3
56	12.3
57	12.3
58	12.4
59	12.4
60	12.4
61	12.4
62	12.4
63	12.4
64	12.4
65	12.4
66	12.4
67	12.4
68	12.4
69	12.4
70	12.4
71	12.4
72	12.5
73	12.5
74	12.5
75	12.5
76	12.5
77	12.5
78	12.5
79	12.5
80	12.5
81	12.5
82	12.5
83	12.5
84	12.5
85	12.5
86	12.5
87	12.5
88	12.5

28

Column 1 Term of Lease Agreement	Column 2 Present Value Factor (at 8%)
89	12.5
90	12.5
91	12.5
92	12.5
93	12.5
94	12.5
95	12.5
96	12.5
97	12.5
98	12.5
99	12.5
100	12.5

TABLE 3 – LIFE EXPECTANCY

Age of Transferee	Male Life Expectancy	Female Life Expectancy
0	71.88	78.98
1	71.67	78.65
2	70.73	77.70
3	69.77	76.74
4	68.80	75.77
5	67.84	74.79
6	66.86	73.81
7	65.88	72.83
8	64.90	71.84
9	63.91	70.86
10	62.92	69.87
11	61.94	68.88
12	60.95	67.90
13	59.97	66.91
14	59.00	65.93
15	58.04	64.95
16	57.10	63.97
17	56.16	63.00
18	55.23	62.02
19	54.31	62.05
20	53.39	60.08
21	52.47	59.11
22	51.55	58.14
23	50.63	57.16
24	49.71	56.19
25	48.78	55.22
26	47.86	54.25
27	46.92	53.27

Age of Transferee	Male Life Expectancy	Female Life Expectancy
28	45.99	52.30
29	45.05	51.33
30	44.11	50.36
31	43.17	49.39
32	42.22	48.42
33	41.28	47.45
34	40.34	46.48
35	39.39	45.51
36	38.45	44.55
37	37.52	43.59
38	36.58	42.63
39	35.65	41.68
40	34.72	40.73
41	33.80	39.78
42	32.88	38.84
43	31.97	37.90
44	31.06	36.97
45	30.16	36.04
46	29.27	35.11
47	28.39	34.19
48	27.52	33.28
49	26.66	32.37
50	25.81	31.47
51	24.97	30.57
52	24.14	29.68
53	23.33	28.80
54	22.52	27.93
55	21.73	27.06
56	20.95	26.20
57	20.18	25.35
58	19.43	24.51
59	18.69	23.68
60	17.96	22.85
61	17.25	22.03
62	16.56	21.22
63	15.88	20.42
64	15.21	19.63
65	14.57	18.85
66	13.93	18.09
67	13.32	17.33
68	12.72	16.59
69	12.14	15.86
70	11.58	15.14
71	11.03	14.44
72	10.49	13.75
73	9.98	13.08

30

Age of Transferee	Male Life Expectancy	Female Life Expectancy
74	9.48	12.42
75	9.00	11.78
76	8.53	11.15
77	8.09	10.54
78	7.66	9.95
79	7.25	9.39
80	6.85	8.84
81	6.48	8.32
82	6.12	7.82
83	5.78	7.34
84	5.45	6.88
85	5.14	6.45
86	4.85	6.04
87	4.57	5.65
88	4.30	5.28
89	4.05	4.93
90	3.82	4.60
91	3.59	4.29
92	3.38	3.99
93	3.19	3.71
94	2.96	3.39
95	2.65	2.99
96	2.27	2.51
97	1.84	1.99
98	1.41	1.50
99	1.05	1.10
100	0.79	0.81
101	0.60	0.61
102	0.50	0.50

SCHEDULE II

SLIAMMON FIRST NATION
INFORMATION REQUIRED FOR PROPERTY TRANSFER TAX RETURNS

The Property Transfer Tax Return form or forms must require at least the following information:

(a) the name and address of the transferee;

(b) the street address and legal description of the interest in land to which the taxable transfer relates;

(c) the registration date of the taxable transfer;

(d) the name of the transferor;

(e) the term of the lease, determined in accordance with the Law;

(f) the fair market value of the taxable transfer, determined in accordance with the Law;

(g) for a pre-paid lease, the gross purchase price paid for the taxable transfer, including any non-monetary or other consideration paid or provided;

(h) where the gross purchase price differs from the fair market value, the reason for the difference;

(i) where a lease is not pre-paid, the rent payment, lump sum consideration payment and other information required to calculate the fair market value under the Law; and

(j) the calculation of the amount of property transfer tax payable on the taxable transfer.

32

SCHEDULE III

SLIAMMON FIRST NATION
NOTICE OF PROPERTY TRANSFER TAX ASSESSMENT

DATE OF NOTICE: _____, 20__

This Notice is given pursuant to section __ of the *Sliammon First Nation Property Transfer Tax Law, 2015* to:

NAME: _____

ADDRESS: _____

RESPECTING THE TRANSFER RELATING TO THE INTEREST IN LAND DESCRIBED AS: _____

_____

DATE OF TRANSFER: _____, 20__.

The administrator has undertaken an assessment of the tax payable on the taxable transfer relating to the above-referenced interest in land.

SUMMARY OF TAX ASSESSMENT:

EXEMPTION CLAIMED: _____

APPLICABILITY OF EXEMPTION: _____

PURCHASE PRICE PAID (WHERE APPLICABLE):	$ _____
FAIR MARKET VALUE OF TAXABLE TRANSFER:	$ _____
PROPERTY TRANSFER TAX OWING ON TAXABLE TRANSFER:	$ _____
PROPERTY TRANSFER TAX PAID BY TRANSFEREE:	$ _____
INTEREST ACCRUED AS OF DATE OF THIS NOTICE:	$ _____
PENALTY ASSESSED AS OF DATE OF THIS NOTICE:	$ _____
TOTAL TAXES DUE AND OWING:	$ _____

DUE DATE: _____ , 20__

All taxes owing are due and payable in full on or before the due date.

Payments must be made at the offices of the Sliammon First Nation, located at [insert address] during normal business hours. Payment must be by cash, money order or cheque.

[Note: Insert this wording only if a penalty and interest apply under Part X of the Law:

A penalty has been assessed on the unpaid taxes and interest has accrued from the registration date because transferee provided information that is false or misleading (check applicable box)

__ in support of an exemption from tax under this Law,

__ in support of an application for a refund under section 18, or

__ relating to the fair market value of a taxable transfer.

Where interest on unpaid amounts is shown above, interest continues to accrue each day that the taxes remain unpaid.]

Taxes that are not paid by the due date indicated on this Notice shall incur penalties and interest in accordance with the *Sliammon First Nation Property Transfer Tax Law, 2015*.

You are entitled to file a Request for Reconsideration of this tax assessment. Requests for reconsideration must be delivered to the First Nation within sixty (60) days of this Notice of Property Transfer Tax Assessment.

Please contact our office if you have any questions about this Notice or how to file a Request for Reconsideration.

_____

Administrator for the Sliammon First Nation

[insert contact information]

34

SCHEDULE IV

SLIAMMON FIRST NATION
PROPERTY TRANSFER TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Sliammon First Nation Property Transfer Tax Law, 2015*, I hereby certify as follows:

That all property transfer taxes due and payable in respect of the transfer relating to the above-referenced interest in land on _____, 20__, have been paid as of the date of this Certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____
Administrator for the Sliammon First Nation

Dated: _____, 20___ .

SCHEDULE V

REQUEST FOR INFORMATION BY ADMINISTRATOR
FOR THE SLIAMMON FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section ____ of the *Sliammon First Nation Property Transfer Tax Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information respecting a transfer relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Administrator for the Sliammon First Nation

Dated: _____, 20___ .

36

SCHEDULE VI

REQUEST FOR RECONSIDERATION

TO:Administrator for the Sliammon First Nation
[address]

PURSUANT to the provisions of the *Sliammon First Nation Property Transfer Tax Law, 2015*, I hereby request a reconsideration of

1. The tax assessment of a transfer relating to the interest in land described as:[description of the interest in land as described in the Notice of Property Transfer Tax Assessment]

OR

2. The refusal to provide a refund respecting a transfer relating to the interest in land described as:

[description of the interest in land as described in the notice received from the administrator]

This request for a reconsideration of the tax assessment or refusal to provide a refund is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

I am the transferee of the above-referenced transfer or an authorized agent of the transferee.

Address and telephone number at which the transferee/agent can be contacted:

_____

_____

_____ _____

Name of Transferee or Agent (please print) Signature

Dated: _____, 20__ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Songhees First Nation in the Province of British Columbia,

Songhees Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SONGHEES NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Songhees Nation duly enacts as follows:

1. This Law may be cited as the *Songhees Nation Annual Expenditure Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Songhees First Nation Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Songhees Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Songhees First Nation Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except sections 7 and 9.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time

the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2015, at Victoria, in the Province of BC.

A quorum of Council consists of four (4) members of Council.

Chief Ron Sam

Councillor Garry Albany

Councillor Frank George Sr

Councillor Nicholas Albany

Councillor Karen Tunkura

Councillor John Rice Jr

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax		1,096,910
2. Other Revenue		
b. BC HOG Benefits		50,000
c. Pet Licensing		1,000
d. Permits and Fees		1,500
e. Payment in Lieu of Taxes PWGSC		45,000
	Total:	**$1,194,410**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Administrative	150,000
b. Governance	144,410
c. BC Assessment	10,000
2. Protection Services	
a. Bylaw Enforcement	100,000
b. Fire Protection	105,000
c. Emergency Measures	25,000
d. Emergency Equipment	10,000
3. Transportation	
a. Road Repairs / Grounds keeping	20,000
4. Recreation and Cultural Services	
a. Community Events	20,000
5. Environment Health Services	
a. CRD Sewer and Water	65,000
b. Annual refuse collection and disposal	20,000
6. Other Services	
a. CRD Regional District Hospital	45,000
7. Grants	

a. Homeowner Grants	125,000
b. Additional Grants	245,000
8. Contingency Amounts	
a. Contingency Amounts	10,000
9. Transfers into reserve funds	
a. Capital Projects Reserve Fund	100,000
Total:	**$1,194,410**
Balance:	**0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. BC Assessment Authority, Assessment Services $10,000

b. Capital Regional District, Comprehensive Services $65,000

c. View Royal Fire Dept, Fire Protection and Emergency Management Services $130,000

Note: This Budget includes one Appendix.

Appendix A

Reserve Fund Balances

1. Income Stabilization Fund	
Beginning balance as of April 1, 2015:	$476,700
Interest earned in current year:	$2000
Ending balance as of March 31, 2015	$478,700
2. Capital Reserve Funds	
Beginning balance as of April 1, 2015:	$792,906
Transfers in	
i. from local revenue account:	$ 100,000
Interest earned in current year:	$10,000
Ending balance as of March 31, 2016:	$902,906

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Songhees First Nation in the Province of British Columbia,

Songhees Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SONGHEES NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Songhees Nation duly enacts as follows:

1. This Law may be cited as the *Songhees Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Songhees First Nation Property Assessment Law, 2008*;

"First Nation" or "Songhees Nation" refer to the Songhees First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Songhees First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where

a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars ($350), and

b) no taxpayer for that taxable property is sixty-five (65) years of age or over,

the taxable property shall be taxed at three hundred and fifty dollars ($350) for the taxation year.

5. Notwithstanding section 3, where

a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred dollars ($100), and

b) a taxpayer for that taxable property is at least sixty-five (65) years of age,

the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as

agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

7. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2015, at Victoria, in the Province of BC.

A quorum of Council consists of four (4) members of Council.

Chief Ron Sam

Councillor Gary Albany

Councillor Frank George Sr

Councillor Nicholas Albany

Councillor Karen Tunkura

Councillor John Rice Jr

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value:
1 Residential	7.19521
2 Utilities	45.39132
3 Supportive Housing	
4 Major Industry	45.82380
5 Light Industry	
6 Business and Other	17.35349
7 Forest Land	
8 Recreational Property/Non-Profit Organization	
9 Farm	

SONGHEES NATION

FINANCIAL ADMINISTRATION LAW, 2014

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–23]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–17]
Division 3 - Officers and Employees ..... [ss. 18–21]
Division 4 - Conduct Expectations ..... [ss. 22–23]
PART IV - Financial Management ..... [ss. 24–82]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 24–31]
Division 2 - Financial Institution Accounts ..... [ss. 32–33]
Division 3 - Expenditures ..... [ss. 34–42]
Division 4 - General Matters ..... [ss. 43–48]
Division 5 - Borrowing ..... [ss. 49–57]
Division 6 - Risk Management ..... [ss. 58–66]
Division 7 - Financial Reporting ..... [ss. 67–76]
Division 8 - Information and Information Technology ..... [ss. 77–82]
PART V - Capital Projects ..... [ss. 83–89]
PART VI - Miscellaneous ..... [ss. 90–100]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Council of the Songhees Nation considers it to be in the best interests of the Nation to make a law for such purposes;

NOW THEREFORE the Council of the Songhees Nation enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Songhees Nation Financial Administration Law, 2014*.

* The "Coming into Force" section of this Law details how the Law is to come into force. Be advised that the First Nations Financial Management Board approved this Law on December 16, 2014.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"AANDC" means the department of Aboriginal Affairs and Northern Development Canada, and includes a successor department;

"Act" means the *First Nations Fiscal Management Act*;

"agent" means a person, who may or may not be an employee, who has been appointed by resolution to represent the Nation in dealing with third parties;

"annual financial statements" means the annual financial statements of the Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the Nation appointed under section 71;

"borrowing member" means a First Nation that has been accepted as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the Nation that has been approved by the Council;

"capital project" means the construction, rehabilitation or replacement of the Nation's tangible capital assets and any other major capital projects in which the Nation or its related bodies are investors;

"Chair" means the Chair of the FAC, appointed by the Council in accordance with section 13;

"COIP" means the Songhees Nation Conflict of Interest Policy enacted in accordance with this Law;

"Council" means the Council of the Nation;

"Councillor" means a member of the Council and includes the Chief;

"dependent child" means, in relation to an individual, a child who

(a) has not reached the age of 18 years, or

(b) has reached the age of 18 years, but is primarily dependent for financial support on

(i) a Councillor or the spouse of a Councillor, or

(ii) the DoO or the spouse of the DoO;

"director" means a person who manages, supervises or controls a division of the Nation administration or of a related body, and includes the DoO, the SFO, the Director of Health, the Director of Education, and the Director of Local Government Services;

"DoO" means the person appointed by the Council as the director of operations in accordance with section 18;

"FAC" means the Finance and Audit Committee established under section 12;

"family member" means, in relation to an individual, that person's spouse, dependent children, or dependent children of the spouse;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Nation;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Nation's financial statements;

"financial institution" means the FNFA, a bank, or a credit union;

"financial records" means all records respecting the financial administration of the Nation, including the minutes of meetings of the Council and the FAC;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

"FNFA" means the First Nations Finance Authority established under the Act;

"FNTC" means the First Nations Tax Commission established under the Act;

"FNTC standards" means the standards established from time to time by the FNTC under the Act;

"fiscal year" means the 12-month period of time that the Nation uses for accounting purposes, set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"GAAS" means generally accepted auditing standards adopted by the Chartered Professional Accountants of Canada, as amended or replaced from time to time;

"guarantee" means a promise or agreement by a person to be liable for the debt or obligation of another person who is primarily responsible for the debt or obligation;

"indemnity" means

(a) a promise to make a person whole from specified losses or costs they may suffer, or

(b) payment of compensation to make a person whole from a loss they have already suffered;

"Land Code" means the *Songhees First Nation Land Code* adopted by the Nation under the *First Nations Land Management Act*;

"law of the Nation" means any law, bylaw, Land Code or other enactment that is made by the Council or approved by the members of the Nation;

"local revenue law" means a local revenue law made by the Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"Nation" means the Songhees Nation, being a band named in the schedule to the Act;

"Nation official" means a current or former Councillor, officer, or designated employee of the Nation;

"Nation's financial assets" means all money and other financial assets of the Nation;

"Nation's lands" means all reserves of the Nation within the meaning of the *Indian Act*, and includes all lands that are or become subject to the Land Code;

"Nation's records" means all records of the Nation respecting its governance, management, operations and financial administration;

"Nation's tangible capital assets" mean all non-financial assets of the Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond one fiscal year,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations, and

(e) have a historical cost of at least $25 000;

"natural resource" means any material, in its natural state, found on or under the Nation's lands which, when extracted, has economic value;

"officer" means the DoO, SFO, tax administrator and any other employee of the Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"related body" means

(a) any agency of the Nation,

(b) any corporation in which the Nation has a material or controlling interest,

(c) any partnership in which the Nation, an agency of the Nation or a corporation of the Nation is a partner with a material or controlling interest, or

(d) a trust of the Nation;

"replacement" includes substitution, in whole or in part, with another of the Nation's tangible capital assets;

"SFO" means the person appointed senior finance officer under section 19;

"special purpose report" means a report described in subsection 70(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"tax administrator" means the tax administrator appointed under the Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) Except as otherwise indicated, all references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(c) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to";

(d) where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise;

(e) headings form no part of this Law and must be construed as being inserted for convenience of reference only; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) Provisions that apply to an officer, by name of office or otherwise, also apply to any person designated, assigned or delegated under this Law to act in the officer's place.

(3) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

Notice

4. If a notice must be given under this Law, the notice must be provided at least ten (10) days before the date of the meeting, unless the matter is urgent.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another law of the Nation, other than a Land Code or a local revenue law, this Law prevails to the extent of the conflict.

(2) If there is a conflict between this Law and the Act, the Act prevails to the extent of the conflict.

(3) If there is a conflict between this Law and the Land Code, the Land Code prevails to the extent of the conflict.

(4) If there is a conflict between this Law and a local revenue law, the local revenue law prevails to the extent of the conflict.

Scope and Application

7. This Law applies to the financial administration of the Nation.

PART III
ADMINISTRATION
Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) The Council must take all reasonable steps to ensure that the Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Nation.

(3) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable law of the Nation, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the Chair and the Vice-chair of the FAC;

(c) the approval of budgets and financial statements of the Nation; and

(d) the approval of borrowing of the Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsections (2) to (5), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Nation assets.

(3) The Council must establish policies and procedures respecting the avoidance and mitigation of conflicts of interest including the following:

(a) defining the private interests of Councillors, officers, employees, committee members, contractors and agents that could result in a conflict of interest;

(b) requiring Councillors to annually disclose relevant information respecting their private interests which could result in a conflict of interest;

(c) requiring the disclosure of actual or potential conflicts of interest as they arise and keeping of records of such disclosures;

(d) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;

(e) prohibiting any person referred to in paragraph (a) who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(f) specifying how any undisclosed or any alleged but not admitted conflicts of interest of Councillors are to be addressed.

(4) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the Nation that are in conflict with this Law, the Act or GAAP.

(5) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(6) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the SFO must prepare, and include with the annual financial statements, a special purpose report separately listing

(a) the total amount of remuneration, expenses and benefits paid or provided by the Nation to a Councillor and to each family member of the Councillor;

(b) any contracts between the Nation and a Councillor and between the Nation and a family member of the Councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits paid or provided by the Nation to the DoO and to each family member of the DoO; and

(d) any contracts between the Nation and the DoO and between the Nation and a family member of the DoO for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the Nation;

(b) under a program or service universally accessible to all members of the Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division 2 - Finance and Audit Committee

Interpretation

11.(1) For the purpose of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the Nation that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the FAC, and

(b) an individual does not have a financial relationship with the Nation as a result of the individual's receipt of the following from the Nation:

(i) remuneration for acting in his or her capacity as a Councillor or as a member of any Nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all members of the Nation;

(iv) payments or benefits paid under a program or service universally accessible to Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Finance and Audit Committee Established

12.(1) The Finance and Audit Committee is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the Nation.

(2) The Council must appoint not less than three (3) members of the FAC, a majority of whom must have financial competency, and all of whom must be independent.

(3) The following individuals are not eligible to be members of the FAC:

(a) an employee of the Nation;

(b) a parent, child, spouse or sibling of an officer;

(c) an individual who provides consulting, advisory or other services to the Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the Nation or its related bodies as a contractor; or

(e) a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions

(a) requiring confirmation, before appointment, that each potential member of the FAC is eligible to be a member and is independent; and

(b) requiring each member of the FAC annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the FAC regardless of the individual's relationship with the Nation, and

(ii) the appointment of the individual to the FAC is considered to be in the best interests of the Nation and its members.

(6) If the FAC consists of

(a) three (3) members, at least one (1) of the FAC members must be a Councillor; and

(b) four (4) or more members, at least two (2) of the FAC members must be Councillors.

(7) Subject to subsection (8), the FAC members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) The Council may terminate the appointment of a member of the FAC for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) has unexcused absences from three (3) FAC meetings; or

(c) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this law.

(9) If a FAC member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new FAC member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. The Council must appoint a Chair and a Vice-chair of the FAC, both of whom must be Councillors.

FAC Procedures

14.(1) The quorum of the FAC is fifty percent (50%) of the total number of FAC members, including at least one (1) Councillor.

(2) Except where a FAC member is not permitted to participate in a decision because of a conflict of interest, every FAC member has one (1) vote in all FAC decisions.

(3) In the event of a tie vote in the FAC, the Chair, or Vice-chair of the FAC in the absence of the Chair, may cast a second tiebreaking vote.

(4) Subject to subsection (5), the DoO and the SFO must be notified of all FAC meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The DoO or the SFO may be excluded from all or any part of a FAC meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the DoO or the SFO; or

(b) it is a meeting with the auditor.

(6) The FAC must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the FAC; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The FAC must provide minutes of its meetings to the Council and report to the Council on the substance of each FAC meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the FAC may make rules for the conduct of its meetings.

(9) After consultation with the DoO, the FAC may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The FAC must carry out the following activities in respect of the financial administration of the Nation:

(a) annually preparing or reviewing, and recommending to the Council for approval, short-, medium-, and long-term

(i) strategic plans, projections and priorities, and

(ii) financial plans, projections and priorities;

(b) reviewing draft annual budgets and recommending them to the Council for approval;

(c) on an ongoing basis, monitoring the financial performance of the Nation against the budget and reporting any significant variations to the Council; and

(d) reviewing the quarterly financial statements and recommending them to the Council for approval.

(2) The FAC may make a report or recommendations to the Council on any matter respecting the financial administration of the Nation that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

16. The FAC must carry out the following audit activities in respect of the financial administration of the Nation:

(a) making recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receiving assurances on the independence of a proposed or appointed auditor;

(c) reviewing and making recommendations to the Council on the planning, conduct and results of audit activities;

(d) reviewing and making recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically reviewing and making recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers and employees of the Nation;

(f) monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conducting a review of this Law under section 97 and, where appropriate, recommending amendments to the Council; and

(h) periodically reviewing and making recommendations to the Council on the terms of reference of the FAC.

Council Assigned Responsibilities

17. The Council may assign to the FAC or another committee of the Council the following activities in respect of the financial administration of the Nation:

(a) developing, and recommending to the Council for approval, performance measurements and goals designed to confirm that financial management activities occur as planned;

(b) reviewing and reporting to the Council on the financial content of any Nation reports;

(c) reviewing, monitoring, and reporting to the Council on the appropriateness of the Nation's accounting and financial reporting systems, policies and practices;

(d) reviewing, and recommending to the Council for approval, any proposed significant changes in the Nation's accounting or financial reporting systems, policies, procedures or directions;

(e) reviewing and reporting to the Council on the Nation's risk management policies and control and information systems and, where appropriate, recommending improvements to the Council;

(f) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Council; and

(g) reviewing, monitoring and reporting to the Council on the adequacy and appropriateness of the Nation's insurance coverage respecting significant Nation risk.

Division 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as DoO of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the DoO is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Nation, including the following duties:

(a) developing and recommending to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Nation;

(b) recommending to the Council, for approval and implementation, human resource policies and procedures that facilitate effective internal financial administration controls;

(c) preparing and recommending to the Council for approval, descriptions of the powers, duties and functions of all employees of the Nation;

(d) hiring the employees of the Nation, as the DoO considers necessary, and setting the terms and conditions of their employment;

(e) overseeing, supervising and directing the activities of all officers and employees of the Nation;

(f) overseeing and administering the contracts of the Nation;

(g) preparing, recommending to the Council and maintaining and revising as necessary the organization chart referred to in section 21;

(h) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(i) monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (h) taking into consideration the cost of implementing those controls;

(j) liaising with legal counsel, government officials, and contractors and agents of the Nation;

(k) performing any other duties of the DoO under this Law; and

(l) carrying out any other activities specified by the Council that are not contrary to the Act or inconsistent with the DoO's duties specified in this Law.

(3) The DoO may assign the performance of any of the DoO's duties or functions

(a) to an officer or employee of the Nation; and

(b) with the approval of the Council, to a contractor or agent of the Nation,

provided that the person reports directly to the DoO or, in the absence of the DoO, to the Council.

(4) Any assignment of duties or functions under subsection (3) does not relieve the DoO of the responsibility to ensure that these duties or functions are carried out properly.

Senior Finance Officer

19.(1) The Council must appoint a person as SFO of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, with communication and accountability to the DoO, the SFO is responsible for the day-to-day management of the systems of the financial administration of the Nation, including the following duties:

(a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining all accounts of the Nation;

(c) preparing the draft annual budgets;

(d) preparing the monthly financial information required in section 68, the quarterly financial statements required in section 69 and the draft annual financial statements required in section 70;

(e) preparing the financial components of reports to the Council and of any short-, medium- and long-term plans, projections and priorities referred to in subsection 15(1);

(f) actively monitoring compliance with any agreements and funding arrangements entered into by the Nation;

(g) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;

(h) administering and supervising the maintenance of the records of all receipts and expenditures of the Nation to facilitate the annual audit;

(i) actively monitoring compliance with the Act, this Law, any other applicable law of the Nation, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Nation, other than those matters that are the responsibility of the tax administrator under this Law, another law of the Nation or the Act;

(j) preparing or providing any documentation and financial information required by the Council or the FAC to discharge their responsibilities;

(k) evaluating the financial administration systems of the Nation and recommending improvements;

(l) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed;

(m) developing and recommending procedures for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;

(n) performing any other duties of the SFO under this Law; and

(o) carrying out any other activities specified by the DoO that are not contrary to the Act or inconsistent with the SFO's duties under this Law.

(3) With the approval of the DoO, the SFO may assign the performance of any of the duties or functions of the SFO to any officer, employee, contractor or agent of the Nation, but this assignment does not relieve the SFO of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The Council must, under its local revenue laws, appoint a person as tax administrator of the Nation and may set the terms and conditions of that appointment.

(2) Reporting to DoO in respect of the performance of any of the tax administrator's duties under this Law, the tax administrator is responsible for the day-to-day management of the local revenue system of the Nation including the following duties:

(a) administering and maintaining the Nation's local revenue accounts, subject to paragraph 19(2)(b);

(b) preparing, and providing to the SFO, any draft amendments to the component of the annual budget respecting the Nation's local revenue accounts;

(c) administering all local revenues of the Nation;

(d) evaluating the local revenue system of the Nation and recommending improvements to the DoO;

(e) performing any other duties of the tax administrator under this law or under the Nation's local revenue laws; and

(f) carrying out any other activities specified by the Council that are not inconsistent with the tax administrator's duties under this law or under the Nation's local revenue laws.

(3) With the approval of the DoO, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organization Chart

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the Nation that includes the following information:

(a) all governance, management and administrative systems of the Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, FAC and all other committees of the Council,

(ii) the DoO, the SFO, the tax administrator and other officers of the Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(2) On request, the DoO must provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee referred to in subparagraph (1)(d)(i), an officer, employee or contractor or agent of the Nation and a member of the Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the Nation, a Councillor must

(a) comply with this Law, the Act, any other applicable law of the Nation and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the COIP, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section,

(a) the Councillor must be removed from the FAC in accordance with subsection 12(8), if applicable; and

(b) the Nation may use any legal means available to remedy the situation.

Conduct of Officers, Employees, Contractors, and Agents

23.(1) Any

(a) officer, employee, contractor and agent of the Nation,

(b) person acting under the delegated authority of the Council or the Nation, or

(c) member of a committee of the Council or the Nation who is not a Councillor,

who exercises a power, duty or responsibility relating to the financial administration of the Nation must

(d) comply with this Law, the Act, any other applicable law of the Nation and any applicable standards,

(e) comply with all policies, procedures and directions of the Council, and

(f) avoid conflicts of interest and comply with any applicable requirements of the COIP, including required disclosure of potential conflicts of interest.

(2) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the Nation;

(b) the terms of every contract of a contractor of the Nation;

(c) the terms of appointment of every member of a committee who is not a Councillor; and

(d) the terms of appointment of every agent of the Nation.

(3) If a person contravenes subsection (1), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the Nation's lands.

Budget and Planning Process Schedule

27.(1) On or before February 1 of each year, each director must prepare and submit, to the DoO and to the SFO, a preliminary work plan and budget for their division for the next fiscal year.

(2) On or before March 1 of each year, the SFO must prepare and submit to the FAC for review a draft annual budget and a draft multi-year financial plan for the next fiscal year, which documents must be based, in part, on the work plans and budgets referenced in subsection (1).

(3) On or before March 15 of each year, the FAC must review

(a) the draft annual budget and recommend an annual budget to the Council for approval, and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council,

and may recommend to the Council revisions to the budget and financial plan.

(4) On or before March 31 of each year, the Council must review and approve the annual budget for the Nation for the next fiscal year.

(5) On or before June 15 of each year, the tax administrator must prepare and submit to the FAC for review a draft amendment of the component of the annual budget respecting the Nation's local revenue account.

(6) On or before June 30 of each year, the FAC must review the draft amendment of the component of the annual budget respecting the Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(7) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and sections 37 and 38, unless there is a substantial change in the forecasted revenues or expenses of the Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

Informing and Involving Members of the Nation

31.(1) As soon as practicable after their approval, the Council must present the annual budget and the multi-year financial plan to the members of the Nation at a community meeting.

(2) The Council must provide notice to the members of the Nation of

(a) budget deficits and extraordinary expenditures,

(b) capital projects,

(c) borrowing for new capital projects described in subsection 87(2), and

(d) proposed amendments to this Law.

(3) A notice provided under subsection (2) must state whether and how members of the Nation may be involved in the decision, and must be

(a) posted in the reception area of the administration office, and

(b) published in the Nation's newsletter.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the Nation unless the account is

(a) in the name of the Nation;

(b) opened in a financial institution; and

(c) authorized by the Council, on the recommendation of the SFO.

(2) Where moneys exist, the Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues, which funds must be kept separate from other moneys of the Nation;

(c) a trust account;

(d) a land and resources account for money from revenues from the Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 84.

(3) On the recommendation of the SFO the Council may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Nation's financial assets.

Accounts Management

33.(1) The SFO must exercise due diligence to ensure the safekeeping of all money received by the Nation.

(2) The SFO must deposit all money received by the Nation as soon as practicable into the appropriate accounts described in section 32.

(3) No payment of money from an account described in section 32 may be authorized unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The Nation must not enter into an agreement or undertaking that requires the Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to sections 37 and 38, money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Extraordinary Expenditures

37. Notwithstanding subsection 36(1), the Council may authorize an expenditure of up to 5% of the annual budget for a reasonable purpose that was not and could not have been anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the Nation.

Emergency Expenditures

38. Notwithstanding subsection 36(1), the Council may authorize an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this law or another law of the Nation.

Appropriations

39.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Nation in relation to an appropriation must not exceed the amount specified in the budget for the Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

40.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

41.(1) No money may be paid out of any account without

(a) a requisition for payment as required under this section; or

(b) the existence of an annual or ongoing contract for goods or services, the payments under which have been approved by the SFO.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The tax administrator must authorize payment out of a local revenue account.

(9) Subject to subsection (8), the DoO may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

42. Payments by the Nation may be made by

(a) cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the following persons:

(i) a Councillor,

(ii) the DoO,

(iii) the tax administrator, where the payment is from the local revenue account, and

(iv) a director, where the payment is for an expenditure for the director's division; and

(b) credit card in the name of the Nation, where the expenditure is

(i) provided for in the annual budget, and

(ii) within the holder's spending limit and authority in accordance with policies or procedures established by the Council.

Division 4 - General Matters

Advances

43.(1) The DoO or the SFO may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

44. If the Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

45.(1) Money received by the Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

46.(1) All interest earned on the accounts described in section 32, other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Nation that are overdue.

Write Off and Extinguishment of Debts

47. All or part of a debt or obligation owed to the Nation may be written off or extinguished only if approved by the Council.

Year-end Surplus

48.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year that is maintained in a bank account other than the general account referred to in paragraph 32(2)(a) may, at the Council's discretion, be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

49.(1) Except as specifically authorized in this Law or in a local revenue law, the Nation must not borrow money or grant security.

(2) Subject to this Law, if the Nation is authorized in this Law to borrow money or grant security, the Council may authorize the borrowing of moneys or granting of security in the name of the Nation.

Borrowing for Ordinary Operations

50.(1) The Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year.

(2) The Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Nation.

Financial Agreements

51.(1) The Council may enter into the following agreements in the name of the Nation:

(a) for the purpose of efficient management of the Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the SFO may enter into any agreements referred to in subsection (1) on behalf of the Nation.

Borrowing for Authorized Expenditures

52.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the SFO recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Council may, on behalf of the Nation, borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

53.(1) The Nation must not obtain long-term financing secured by property tax revenues from any person other than the FNFA.

(2) The Nation may only obtain long-term financing from the FNFA as permitted under its local revenue law and the Act.

(3) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(4) Money borrowed by the Nation from the FNFA that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for Repayment of Debts

54. The Nation may not borrow money to repay or refinance a debt of the Nation, unless doing so results in a cost savings, or more favourable terms, for the Nation.

Use of Borrowed Money

55.(1) Subject to this section and any local revenue law, money borrowed by the Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing as soon as practicable.

Execution of Security Documents

56.(1) Subject to subsection (2), a security granted by the Nation must be signed by a quorum of the Council.

(2) A security granted by the Nation in respect of local revenues must be signed by a quorum of the Council and by the tax administrator.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the Nation's lands or lands owned in fee simple by, or in trust for, the Nation, or

(ii) any other property of the Nation.

(3) The Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the Nation; or

(b) do not otherwise expose the Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The Nation must not give a guarantee unless the Council has considered the report of the SFO under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the SFO must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the Nation to honour the guarantee should it be required to do so.

(3) The Nation must not give an indemnity unless it is

(a) authorized under section 96;

(b) necessary and incidental to and included in another agreement to which the Nation is a party; or

(c) in relation to a security granted by the Nation that is authorized under this Law or another Law of the Nation.

(4) Subject to a resolution described in section 96, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Nation.

Loans

60.(1) The Nation must not make a loan to a member of the Nation or to an entity in which a member of the Nation has an interest.

(2) The Council must establish policies or procedures or give directions

(a) respecting the terms and conditions under which loans may be made, if any, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest; and

(b) respecting the effective management of the lending of the Nation's funds and the collecting of funds loaned.

Ministerial Loan Guarantees

61.(1) For greater certainty, nothing in this Law prevents the Council from authorizing a Ministerial Loan Guarantee on a mortgage held by the Nation or a member of the Nation.

(2) The Council must establish policies or procedures respecting the authorization of Ministerial Loan Guarantees, including

(a) criteria for evaluating the ability of the mortgage-holder to make mortgage payments;

(b) a requirement for assessing the risk to the Nation; and

(c) a requirement for evaluating whether the Ministerial Loan Guarantee could negatively impact the Nation's credit-worthiness, financial position, or status as a borrowing member.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another Law of the Nation, the Nation must not invest the Nation's financial assets.

(2) If the Nation is authorized in this Law to invest the Nation's financial assets, a quorum of the Council may authorize an investment

(a) in accordance with Council policies or procedures, or

(b) on the recommendation of an independent, practicing accountant, who is a member in good standing of

(i) the Chartered Professional Accountants of Canada,

(ii) the Society of Management Accountants of Canada, or

(iii) the Canadian Institute of Chartered Accountants.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Nation's lands are located.

(3) If the Nation has established an investment account under section 32, the Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Nation is a shareholder;

(b) a trust in which the Nation is a beneficiary; or

(c) a limited partnership in which the Nation is a partner.

(4) Despite any other provision in this section, the Nation may only invest government transfer funds, local revenue funds and other revenues in the following investments, all of which must mature or be callable within five (5) years, and twenty-five percent (25%) of which must be callable within ninety (90) days:

(a) securities issued or guaranteed by Canada or a province,

(b) investments guaranteed by a bank, trust company, credit union or the FNFA, and

(c) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

Administration of Investments and Loans

64. If the Nation is authorized to make an investment or loan under this Law, the Council, on the recommendation of the SFO, may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

Risk Assessment and Management

65.(1) Annually, and more often if necessary, the DoO, with input from the officers, must identify and assess any significant risks to the Nation's

(a) financial assets;

(b) tangible capital assets; and

(c) operations.

(2) Annually, and more often if necessary, the DoO must report to the FAC on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

66.(1) On recommendation of the DoO or SFO, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 65 and any other risks associated with any assets, property or resources under the care or control of the Nation.

(2) The Council must not cancel any insurance coverage unless

(a) it is replaced with appropriate coverage; or

(b) it is no longer necessary under the circumstances.

(3) The Council may purchase and maintain insurance for the benefit of a Councillor or an officer or their personal representatives against any liability arising from that person being or having been a Councillor or an officer.

Division 7 - Financial Reporting

GAAP

67. All accounting practices of the Nation must comply with GAAP.

Monthly Financial Information

68. No more than forty-five (45) days following the end of each month, the SFO must prepare, and provide to the Council and the FAC, financial information respecting the financial affairs of the Nation, in the form and with the content approved by the Council on the recommendation of the FAC.

Quarterly Financial Statements

69.(1) No more than forty-five (45) days following the end of each quarter of the fiscal year, the SFO must prepare, and provide to the Council and the FAC, financial statements for the Nation for that quarter, in the form and with the content approved by the Council on the recommendation of the FAC.

(2) The quarterly financial statements in subsection (1) must be

(a) reviewed by the FAC and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(3) If the Nation has a loan from the FNFA that is secured by other revenues, the SFO must

(a) account for and report on all other revenues of the Nation separately from other money of the Nation; and

(b) provide the FNFA or the FMB, on its request, with information respecting the other revenues account.

Annual Financial Statements

70.(1) At the end of each fiscal year the SFO must prepare the annual financial statements of the Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the FAC.

(3) The annual financial statements must include the following information:

(a) the financial information of the Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the FMB standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the Nation;

(d) a report setting out moneys of the Nation derived from the Nation's lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from the Nation's lands; and

(e) any other report required under the Act or an agreement.

(5) The SFO must provide draft annual financial statements to the FAC for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The FAC must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Appointment of Auditor

71.(1) The Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the day after the date the Council approves the audited financial statements for that fiscal year; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the FAC and signed by a quorum of the Council, and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, FMB standards, and all other applicable laws, or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the Nation, an auditor must

(a) be independent of the Nation, its related bodies, Councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

72.(1) Within one hundred and twenty (120) days of the end of each fiscal year, the auditor must audit the annual financial statements of the Nation, in accordance with GAAS and with any applicable AANDC reporting requirements.

(2) The auditor must conduct the audit of that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 70(4).

Auditor's Authority

73.(1) To conduct an audit of the annual financial statements of the Nation, the auditor must be given access to

(a) all of the Nation's records for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, employee, contractor or agent of the Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice and minutes of

(a) every meeting of the FAC; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Nation.

(5) The auditor may communicate with the FAC, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the FAC.

(6) The auditor may be excluded from all or any part of a meeting of the FAC or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

74.(1) The audited annual financial statements must be provided to the FAC for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

75.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) a quorum of the Council, including the Chief of the Nation,

(ii) the Chair, and

(iii) the SFO; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 70(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the Nation at the principal administrative offices of the Nation during normal business hours.

(3) In accordance with subsection 14(2) of the Act, the audited annual financial statements of the local revenue account, including the audit report, must be available at the principal administrative offices of the Nation during normal business hours for inspection by

(a) the members of the Nation;

(b) any other persons who have an interest in, or the right to occupy, possess or use the Nation's lands;

(c) the FNTC, the FMB and the FNFA;

(d) the Minister responsible for AANDC; and

(e) any other persons entitled to notice under subsection 14(2) of the Act.

Annual Report

76.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the Nation for the previous fiscal year, that includes the following:

(a) a description of the services and operations of the Nation;

(b) a progress report on any established financial objectives and performance measures of the Nation; and

(c) the audited annual financial statements of the Nation for the previous fiscal year, including special purpose reports.

(2) The DoO must ensure that the annual report referred to in subsection (1) is

(a) made available to members of the Nation at the principal administrative offices of the Nation during normal business hours;

(b) provided in paper or electronic format to a member of the Nation as soon as practicable after a request is made by the member;

(c) provided in paper or electronic format to the FMB and the FNFA.

(3) The DoO must establish and maintain a register for the annual report that identifies all members of the Nation who have requested a copy of the annual report, and includes:

(a) the date each request was received; and

(b) the date the annual report was provided or made available to the member.

(4) If a member requested a copy of the annual report and the DoO does not provide the annual report to the member in a timely manner, the member may apply to the Council to request a copy of the report.

(5) The DoO must report quarterly to the FAC on the steps taken to ensure compliance with subsections (1) to (3).

Division 8 - Information and Information Technology

Ownership of Records

77.(1) All records that are produced by or on behalf of the Nation or kept, used or received by any person on behalf of the Nation are the property of the Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Nation.

Operations Manual

78.(1) The DoO must prepare and maintain a current operations manual respecting every element of the Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of the FAC and all other Council committees and officers and employees of the Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

79.(1) The DoO must ensure that the Nation prepares, maintains, stores and keeps secure all of the Nation's records that are required under this Law or any other applicable law.

(2) The Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, this Law, any other applicable law, and the policies, procedures or directions of the Council.

(3) All financial records of the Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any person to the Nation's records.

Account Records

80.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Nation, including all records referred to in section 5 of *the Local Revenue Management Implementation Regulations*.

(2) The SFO must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

81.(1) No person may be given access to the Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

82. The Council must establish policies or procedures or give directions respecting information technology used by the Nation in its operations to ensure the integrity of the Nation's financial administration system and its database.

PART V

CAPITAL PROJECTS

Council General Duties

83. The Council must take reasonable steps to ensure that

(a) the Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing,

planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Nation's lands are located.

Tangible Capital Assets Reserve Fund

84. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

85. At least quarterly, the DoO must report to the FAC on the following subjects:

(a) the status of each capital project, including

(i) year to date borrowings, loans and payments,

(ii) a comparison of expenditures to date with the project budget,

(iii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iv) the manner in which a problem identified in subparagraph (iii) has been or will be addressed; and

(b) steps taken to ensure compliance with section 88 for every capital project.

Life-cycle Management Program

86.(1) The DoO must establish and keep current a register of all the Nation's tangible capital assets that identifies each of these assets and includes the following information, as applicable:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the DoO must arrange for the inspection and review of the state of each of the Nation's tangible capital assets to establish or update information respecting the following matters, as applicable:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before January 25 of each year, the SFO must prepare and provide to the FAC the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Nation's tangible capital assets for the next fiscal year;

(b) five- (5), ten- (10) and twenty- (20) year forecasts of the estimated cost for rehabilitation or replacement of the Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by FAC

87.(1) Each year, on or before the earlier of

(a) February 15, or

(b) AANDC's deadline for submitting a capital plan or capital plan update,

the FAC must review the information, schedules and budget prepared under section 86 for the following purposes:

(c) identifying any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(d) knowing the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(e) determining whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before March 31 of each year, the FAC must review and make recommendations to the Council regarding any plans for new construction of the Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

88.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All of the Nation's capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

89. The DoO may retain the services of a professional engineer or other consultant to assist the DoO, FAC and Council to carry out their obligations under this Part.

PART VI

MISCELLANEOUS

FMB Standards and Authority

90.(1) The Nation must comply with all the applicable FMB standards.

(2) If the Council becomes aware that the Nation is not complying with a FMB standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the Nation into compliance with the FMB standard.

(3) Without limiting section 53 of the Act, if the Nation is a borrowing member and the FMB gives notice to the Nation that third-party management of the Nation's local revenues is required, the Council delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act; and

(b) any other of the Council's powers required to give effect to third-party management of the Nation's local revenues under the Act.

(4) Without limiting subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the Nation is a borrowing member and the FMB gives notice to the Nation that third-party management of the Nation's other revenues is required, the Council delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act as adapted by *the Financing Secured by Other Revenues Regulations*; and

(b) any other of the Council's powers required to give effect to third-party management of the Nation's other revenues under the Act.

Land Management Obligations

91.(1) The Nation must comply with the *First Nations Land Management Act and the Land Code*.

(2) The Council must establish and implement a policy that provides a method consistent with the requirements of the Nation's Land Code for being accountable to members of the Nation for the management of the Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Reports of Breaches and Financial Irregularities

92.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Nation is not authorized by or under this Law or another law of the Nation,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the COIP,

the person may disclose the circumstances to the Chair, a Councillor, or the DoO.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair, a Councillor, or the DoO.

(3) If an officer, employee, contractor or agent of the Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the DoO, the Chair or a Councillor.

Inquiry into Report

93.(1) If a report is made to the Chair, a Councillor, or the DoO under section 92, the person receiving the report must inquire into the circumstances reported and report the findings to the FAC as soon as practicable.

(2) The FAC may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the FAC under this section, including the FAC's recommendations, if any.

Protection of Parties

94.(1) All reasonable steps must be taken by the DoO, the Council and the FAC to ensure that the identity of the person who makes a report under section 92 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 92 must not be subjected to any form of reprisal by the Nation or by a Councillor, officer, employee, contractor or agent of the Nation as a result of making that report.

(3) The DoO and the Chair must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 92 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 92; and

(c) concerning the fair treatment of a person against whom a report has been made under section 92.

Liability for Improper Use of Money

95.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the Nation's local revenue law is personally liable to the Nation for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by an officer or employee of the Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the Nation under subsection (1) may be recovered for the Nation by the Nation, a member of the Nation or a person who holds a security under a borrowing made by the Nation.

(4) It is a good defence to any action brought against an officer or employee of the Nation for unauthorized expenditure, investment or use of the Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

96.(1) Subject to subsection (2), the Council may, by resolution, provide an indemnity to a named representative of the Nation, a category of representatives of the Nation or all representatives of the Nation in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

97. On or before December 15 of each year, the FAC must conduct a review of this Law to

(a) determine if it facilitates effective and sound financial administration of the Nation; and

(b) identify any amendments to this Law that may better serve this objective.

Provision of Law to FNFA

98. The Council must provide a copy of this Law to the FNFA as soon as practicable after the FMB approves the Law.

Repeal

99. The *Songhees First Nation Financial Administration Law, 2009*, is hereby repealed in its entirety.

Coming into Force

100. This Law comes into force on the day after it is approved by the FMB, pursuant to section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 5th day of November, 2014, at Victoria, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

signed Ron Sam
Chief Ron Sam

signed Garry Albany
Councillor Garry Albany

_____
Councillor Nicholas Albany

signed Frank George
Councillor Frank George

_____
Councillor Karen Tunkara

signed John Rice
Councillor John Rice Jr.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Soowahalie First Nation in the Province of British Columbia,

Soowahlie First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SOOWAHLIE FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Soowahlie First Nation duly enacts as follows:

1. This Law may be cited as the *Soowahlie First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Soowahlie First Nation Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Soowahlie First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Soowahlie First Nation Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 5 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of May, 2015, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Brenda Wallace
Chief Brenda Wallace

K Kelly
Councillor Kevin Kelly

Marcella Commodore
Councillor Marcella Commodore

Tanya Commodore
Councillor Tanya Commodore

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ $16,719
TOTAL REVENUES	**$ 16,719**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$1,500
b. General Administrative	$4,000
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	$3,000
c. Regulatory Measures	
3. Transportation	
a. Roads and Streets	$4,000
b. Snow and Ice Removal	
c. Parking	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	$ 2,548
d. Recycling	
e. Other Environmental Services	
5. Contingency Amounts	$1,671
TOTAL EXPENDITURES	$16,719
BALANCE	**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. **Cultus Lake Provincial Park, fire protection**	$12,000

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Soowahalie First Nation in the Province of British Columbia,

Soowahlie First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SOOWAHLIE FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Soowahlie First Nation duly enacts as follows:

1. This Law may be cited as the *Soowahlie First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Soowahlie First Nation Property Assessment Law, 2014*;

"First Nation" means the Soowahlie First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Soowahlie First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of May, 2015, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of two (3) members of Council.

Brenda Wallace
Chief Brenda Wallace

K. Kelly
Councillor Kevin Kelly

Marcella Commodore
Councillor Marcella Commodore

Tanya Commodore
Councillor Tanya Commodore

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	4.8061
Class 2 – Utilities	23.8578
Class 4 - Major Industry	17.5293
Class 5 - Light Industry	14.6142
Class 6 - Business and Other	13.0143
Class 8 - Recreational Property/Non-Profit Organization	6.0038
Class 9 - Farm	9.1638

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Soowahalie First Nation in the Province of British Columbia,

Soowahalie First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SOOWAHLIE FIRST NATION
GRASS 15 RESERVE PROPERTY TAXATION DELEGATION LAW, 2015

TABLE OF CONTENTS

PART I: Citation 1
PART II: Definitions and References 1
PART III: Delegation of Powers 2
PART IV: General Provisions 3

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws delegating to any person or body any of the Council's powers to make laws under any of paragraphs 5(1)(a) to (e) of that Act;

B. The Soowahlie First Nation holds an interest in the Grass 15 reserve jointly with other First Nations;

C. Each First Nation with an interest in the joint reserve intends to delegate certain of its law-making powers under the Act to a delegate, in order for the delegate to establish and administer a property taxation system on the joint reserve;

D. Each First Nation with an interest in the joint reserve intends to make a delegation law in respect of the joint reserve in the same form as this delegation law;

E. The First Nations with interests in the joint reserve and the Ch-ihl-kway-uhk Tribe Society have entered into an agreement dated May 19, 2015 that provides for the creation and administration of the taxation system on the joint reserve; and

NOW THEREFORE the Council of the Soowahlie First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Soowahlie First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessment law" means a law referenced in paragraph 3(1)(a);

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"Delegate" means Ch-ihl-kway-uhk Tribe Society, 8A-7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"expenditure law" means a law referenced in paragraph 3(1)(d);

"First Nation" means the Soowahlie First Nation, being a band named in the schedule to the Act;

"interest in land" or "property" means land or improvements, or both, in the joint reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"joint reserve" means the Grass 15 reserve set apart for the joint use and benefit of the First Nation and Aitchelitz, Kwaw kwaw Apilt, Shxwhá:y Village, Skowkale, Skwah, Squiala, Tzeachten, and Yakweakwioose;

"rates law" means a law referenced in paragraph 3(1)(c); and

"taxation law" means a law referenced in paragraph 3(1)(b).

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), or paragraph (e.g. paragraph 3(1)(a)) is a reference to the specified Part, section, subsection or paragraph of this Law, except where otherwise stated.

PART III

DELEGATION OF POWERS

Delegation of Certain Law-Making Powers

3.(1) The Council hereby delegates to the Delegate, pursuant to paragraph 5(1)(f) of the Act, Council's powers to make the following laws in respect of the joint reserve:

(a) laws under subparagraph 5(1)(a)(i) of the Act, respecting the assessment of the value of interests in land, the requisition of any information necessary to conduct the assessment, and

the inspection for assessment purposes of any interests in land that are subject to taxation for local purposes;

(b) laws under paragraph 5(1)(a) of the Act, respecting the taxation of interests in land for local purposes based on a property value tax;

(c) laws under subparagraph 5(1)(a)(ii) of the Act, respecting a mechanism to establish tax rates and apply them to the assessed value of lands, interests and rights;

(d) laws under paragraph 5(1)(b) of the Act, respecting the expenditure of local revenues; and

(e) laws under paragraph 5(1)(e) of the Act, respecting the enforcement of laws made by the Delegate under paragraphs (a), (b), (c) and (d).

(2) For clarity, the powers delegated under subsection (1) do not include the power to make laws under subparagraphs 5(1)(a)(iii), (iv) or (v) of the Act.

(3) For clarity, the powers delegated under subsection (1) apply only to the joint reserve, and the First Nation retains all powers in respect of all of its reserve lands other than the joint reserve.

Delegate Subject to Same Limits, Requirements and Duties

4.(1) The powers delegated to the Delegate under section 3 are subject to all limits and procedural requirements, including conditions and approvals that apply to the powers, and all duties related to the exercise of those powers.

(2) Without limiting subsection (1), the Delegate must exercise the powers delegated to it in accordance with

(a) the Act;

(b) the Commission standards and procedures established under section 35 of the Act;

(c) the requirements and restrictions set out in this Law and in other applicable enactments; and

(d) the Joint Grass Reserve Property Tax Delegation Agreement dated May 19, 2015.

Specific Requirements and Duties

5.(1) Without limiting section 4, the Delegate must, in respect of every law it proposes to make,

(a) give all notices,

(b) consider representations received,

(c) submit all required information and documentation to the Commission,

(d) seek and obtain all necessary approvals, and

(e) in every respect fulfill the obligations of Council in making a law under the Act,

as required under the Act and under Commission standards and procedures.

(2) Without limiting section 4, the Delegate must comply with all statutory requirements related to the exercise of the delegated authority under this Law, including, without limitation, the requirement to

(a) establish a local revenue account;

(b) place local revenues only in the local revenue account;

(c) obtain an audit of the local revenue account at least once each year, and provide access to the audit as required by the Act;

(d) make an annual rates law and an annual expenditure law as required by the Act;

(e) ensure that expenditures of local revenues are made only in accordance with an expenditure law; and

(f) comply with orders of the Commission made under section 33 of the Act.

No Further Delegation

6. The Delegate must not delegate the powers given to the Delegate in this Law.

Delegate Must Exercise Powers

7. The powers delegated in this Law must be exercised only by the Delegate and must not be exercised by the First Nation.

PART IV

GENERAL PROVISIONS

Interpretation

8.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Duration

9. The delegation of powers to the Delegate in this Law remains in effect for so long as this Law is in force and effect.

Force and Effect

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of Aug, 2015, at Cultus Lake, in the Province of British Columbia.

A quorum of Council consists of 3 members of Council.

Brenda Wallace
Chief Brenda Wallace

Marcella Commodore
Councillor

Tanya Commodore
Councillor

_____
Councillor

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Splatsin First Nation in the Province of British Columbia,

Splatsin First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SPLATSIN FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Splatsin First Nation duly enacts as follows:

1. This Law may be cited as the *Splatsin First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Splatsin First Nation Property Assessment Law, 2011*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Splatsin First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Splatsin First Nation Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016 and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 6.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May 2015 at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

CHIEF WAYNE M. CHRISTIAN

COUNCILLOR JEAN BROWN

COUNCILLOR DANIEL JOE

COUNCILLOR RENO LEE

COUNCILLOR GEORGE WILLIAM

COUNCILLOR LAWRENCE WILLIAMS

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1 - REVENUES		
1. Local revenues for current budgetary year:		
a. Property Tax	$89,087.00	
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	$0	
TOTAL REVENUES		**$89,087.00**
PART 2 - EXPENDITURES		
1. General Government Expenditures		
a. General Administrative	$30,000.00	
2. Protection Services		
a. Other Protective Services	$ 5,000.00	
3. Transportation		
a. Snow and Ice Removal	$10,000.00	
4. Recreation and Culture		
a. Recreation	$ 5,179.00	
5. Environment Health Services		
a. Garbage, Waste Collection and Disposal	$15,000.00	
b. Recycling	$ 5,000.00	
6. Grants		
a. Home owner grant equivalents:	$10,000.00	
5. Contingency Amounts	$ 8,908.00	
TOTAL EXPENDITURES		**$89,087.00**
BALANCE		**$0**

Note: there are no reserve funds, and there are no service agreements.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Splatsin First Nation in the Province of British Columbia,

Splatsin First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SPLATSIN FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Splatsin First Nation duly enacts as follows:

1. This Law may be cited as the *Splatsin First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Splatsin First Nation Property Assessment Law, 2011*;

"First Nation" means the Splatsin First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Splatsin First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May 2015, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

CHIEF WAYNE M. CHRISTIAN

COUNCILLOR JEAN BROWN

COUNCILLOR DANIEL JOE

COUNCILLOR RENO LEE

COUNCILLOR GEORGE WILLIAM

COUNCILLOR LAWRENCE WILLIAMS

SCHEDULE
2015 TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	8.1596
Class 2 – Utilities	51.3919
Class 5 - Light Industry	21.7383
Class 6 - Business and Other	17.6975
Class 9 – Farm	11.9618

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Amendment Law, 2015

Dated at Kamloops, British Columbia this 29th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUAMISH NATION

ANNUAL EXPENDITURE AMENDMENT LAW, 2015

WHEREAS:

A. Council of the Squamish Nation enacted the *Squamish Nation Annual Expenditure Law, 2015*; and

B. A supplementary assessment roll was later completed, resulting in additional revenue.

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Amendment Law, 2015.*
2. In this Law:

   "Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act; and

   "Annual Expenditure Law" means the *Squamish Nation Annual Expenditure Law, 2015.*
3. The First Nation's annual budget for the year beginning January 1, 2015, and ending December 31, 2015, and interim budget for the year beginning January 1, 2016, and ending December 31, 2016, attached as Schedule 1 to the Annual Expenditure Law is hereby repealed and replaced with the amended annual budget for the year beginning January 1, 2015, and ending December 31, 2015, and interim budget for the year beginning January 1, 2016, and ending December 31, 2016, attached as Schedule 1 to this Law.
4. The Schedule attached to this Law forms part of and is an integral part of this Law.
5. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28 day of October, 2015, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT: 320 SEYMOUR BLVD NORTH VANCOUVER, B. C.	
	DATED: October 28, 2015	
	MOVED BY: Christopher	SECONDED BY Chief Dick

Alroy Baker
K'etximtn

Deborah Baker
K'ána

Richard E. Baker
Kasalus

Veronica Baker
Tiyaltenaat

Chief Ian Campbell
Xâlek/Sekyú Siýam

Carla George
Kwitelut/Kwelaw'ikw

Byron Joseph
Ts'élkwílem Siýam

Dennis Joseph
xwechtàal

Joshua Joseph
Skwetsi7mellxw

Christopher Lewis
Syetáxtn

Danielle Mellish

Anthony Moody
Tsetsimshtn

Ann Whonnock
Syexwáliya

Chief Richard Williams
Xwélxwelacha Siýam

Wilson Williams

SCHEDULE 1
AMENDED ANNUAL BUDGET AND INTERIM BUDGET

		Annual Budget 2015	Interim Budget 2016
PART 1: REVENUES			
Local revenues for current fiscal year:			
Property Tax		9,001,581	9,001,581
Taxation for the Provision of Services			
Business Activity Taxes			
Development Cost Charges Revenues			
Proceeds from borrowing			
Accumulated Surplus - Local revenues carried over from the previous fiscal year			
Accumulated Deficit - Local revenues carried over from the previous fiscal year			
Reserve fund revenues			
Squamish Nation Own Source Revenue Contribution		7,048,849	7,048,849
TOTAL REVENUES		16,050,430	16,050,430
PART 2: EXPENDITURES			
General Government Expenditures			
Executive and Legislature		2,266,272	2,266,272
General Administrative		2,753,088	2,753,088
Other General Government		3,432,401	3,432,401
	TOTAL	8,451,761	8,451,761
Protection Services			
Policing		0	0
Firefighting		0	0
Regulatory Measures		0	0
Other Protective Services		25,478	25,478
	TOTAL	25,478	25,478
Transportation and Communication			
Roads and Streets		267,457	267,457
Snow and Ice Removal		0	0
Parking		0	0
Public Transit		0	0
Other Transportation and Communication		0	0
	TOTAL	267,457	267,457
Recreation and Culture			
Recreation		730,732	730,732
Culture		236,088	236,088
Heritage Protection			
Other recreation and culture		323,715	323,715
	TOTAL	1,290,535	1,290,535
Community Development			
Education		0	0
Housing		598,211	598,211
Planning and Zoning		49,312	49,312
Community Planning		32,997	32,997
Economic Development Program		0	0
Tourism		0	0
Trade and Industry		0	0
Land Rehabilitation and Beautification		0	0
Other Regional Planning and Development		0	0
	TOTAL	680,520	680,520
Environment Health Services			
Water purification and supply		0	0
Sewage collection and disposal		0	0
Garbage, waste collection and disposal		0	0
Recycling		0	0
Other environmental services		1,072,641	1,072,641
	TOTAL	1,072,641	1,072,641
Fiscal Services			
Long-term Payments to the First Nations Finance Authority		0	0
Interim Financing Payments to the First Nations Finance Authority		0	0
Other Payments		0	0
Accelerated Debt Payments		0	0
Other Fiscal Services		858,874	858,874
	TOTAL	858,874	858,874

			3
Other Services			
Health		0	0
Social Programs and Assistance		0	0
Agriculture		0	0
Education		0	0
Other Service - Purchased Local gov't services		2,946,552	2,946,552
	TOTAL	2,946,552	2,946,552
Taxes Collected for Other Governments		0	0
Grants			
Home Owners Grant		56,612	56,612
	TOTAL	56,612	56,612
Contingency		400,000	400,000
Transfers into reserve funds		-	-
Repayment of moneys borrowed from reserve funds		-	-
TOTAL EXPENDITURES		16,050,430	16,050,430
BALANCE		**0**	**0**

4

2015 Squamish Nation Budget

District Expenditures on Local Services

Capilano Taxation

Squamish Nation Own Source Revenue Contribution	**2,444,974**
Tax Revenue	7,278,743
TOTAL REVENUES	**9,723,716**
Property Related Expenditures	**9,723,716**
Home Owner Grant Expense	43,414
General Government Expenditures	5,220,142
Protection Services	10,727
Transportation and Communication	193,167
Environment Health Services	282,703
Recreation and culture	479,841
Community development	341,301
Fiscal Services	620,309
Other Services	-
Contingency	288,894
Comprehensive Service Agreement	2,243,218
EXPENDITURES SHORT / OVER	-

Seymour Taxation

Squamish Nation Own Source Revenue Contribution	**- 72,988**
Tax Revenue	1,309,385
TOTAL REVENUES	**1,236,396**
Property Related Expenditures	**1,236,396**
Home Owner Grant Expense	396
General Government Expenditures	515,254
Protection Services	612
Transportation and Communication	8,401
Environment Health Services	32,575
Recreation and culture	43,059
Community development	49,466
Fiscal Services	26,978
Other Services	-
Contingency	12,565
Comprehensive Service Agreement	547,092
EXPENDITURES SHORT / OVER	-

Mission Taxation

Squamish Nation Own Source Revenue Contribution	**2,002,547**
Tax Revenue	266,004
TOTAL REVENUES	**2,268,551**
Property Related Expenditures	**2,268,551**
Home Owner Grant Expense	9,319
General Government Expenditures	1,322,108
Protection Services	2,917
Transportation and Communication	40,806
Environment Health Services	150,542
Recreation and culture	200,741
Community development	279,994
Fiscal Services	131,038
Other Services	-
Contingency	61,028
Comprehensive Service Agreement	70,059
EXPENDITURES SHORT / OVER	-

Squamish Taxation

Squamish Nation Own Source Revenue Contribution	**2,674,317**
Tax Revenue	147,449
TOTAL REVENUES	**2,821,766**
Property Related Expenditures	**2,821,766**
Home Owner Grant Expense	3,482
General Government Expenditures	1,394,257
Protection Services	11,222
Transportation and Communication	25,083
Environment Health Services	606,821
Recreation and culture	566,895
Community development	9,760
Fiscal Services	80,550
Other Services	-
Contingency	37,514
Comprehensive Service Agreement	86,183
EXPENDITURES SHORT / OVER	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUAMISH NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of Squamish Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Squamish Real Property Assessment Law, 2010;*

"Council" has the meaning given to that term in the Act;

"First Nation" means the Squamish Nation being a band named in the schedule to the Act;

"interim budget' means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Squamish Real Property Taxation Law, 2010.*

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule 1 and expenditures provided for in the Schedule 1 are authorized.

4. The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is set out in the column labeled "Interim Budget 2016"in the Schedule 1 attached to this Law, and those expenditures are hereby authorized.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule 1.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. (1) The Schedules attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedules is a reference to the Schedules to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2015, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT:	320 SEYMOUR BLVD NORTH VANCOUVER, B. C.
	DATED:	May 20, 2015
	MOVED BY:	SECONDED BY

Alroy Baker
K'etximtn

Deborah Baker
K'ána

Richard E. Baker
Kasalus

Veronica Baker
Tiyaltenaat

Chief Ian Campbell
Xàlek/Sekyú Siýam

Carla George
Kwitelut/Kwelaw'ikw

Byron Joseph
Ts'élkwílem Siýam

Dennis Joseph
xwechtàal

Joshua Joseph
Skwetsi7meltxw

Christopher Lewis
Syetáxtn

Danielle Mellish

Anthony Moody
Tsetsímshtn

Ann Whonnock
Syexwáliya

Chief Richard Williams
Xwélxwelacha Siýam

Wilson Williams

SCHEDULE 1

ANNUAL BUDGET AND INTERIM BUDGET

		Annual Budget 2015	Interim Budget 2016
PART 1: REVENUES			
Local revenues for current fiscal year:			
Property Tax		8,922,154	8,922,154
Taxation for the Provision of Services			
Business Activity Taxes			
Development Cost Charges Revenues			
Proceeds from borrowing			
Accumulated Surplus - Local revenues carried over from the previous fiscal year			
Accumulated Deficit - Local revenues carried over from the previous fiscal year			
Reserve fund revenues			
Squamish Nation Own Source Revenue Contribution		7,128,276	7,128,276
TOTAL REVENUES		16,050,430	16,050,430
PART 2: EXPENDITURES			
General Government Expenditures			
Executive and Legislature		2,266,272	2,266,272
General Administrative		2,753,088	2,753,088
Other General Government		3,432,401	3,432,401
	TOTAL	8,451,761	8,451,761
Protection Services			
Policing		0	0
Firefighting		0	0
Regulatory Measures		0	0
Other Protective Services		25,478	25,478
	TOTAL	25,478	25,478
Transportation and Communication			
Roads and Streets		267,457	267,457
Snow and Ice Removal		0	0
Parking		0	0
Public Transit		0	0
Other Transportation and Communication		0	0
	TOTAL	267,457	267,457
Recreation and Culture			
Recreation		730,732	730,732
Culture		236,088	236,088
Heritage Protection			
Other recreation and culture		323,715	323,715
	TOTAL	1,290,535	1,290,535
Community Development			
Education		0	0
Housing		598,211	598,211
Planning and Zoning		49,312	49,312
Community Planning		32,997	32,997
Economic Development Program		0	0
Tourism		0	0
Trade and Industry		0	0

4

Land Rehabilitation and Beautification		0	0
Other Regional Planning and Development		0	0
	TOTAL	680,520	680,520
Environment Health Services			
Water purification and supply		0	0
Sewage collection and disposal		0	0
Garbage, waste collection and disposal		0	0
Recycling		0	0
Other environmental services		1,072,641	1,072,641
	TOTAL	1,072,641	1,072,641
Fiscal Services			
Long-term Payments to the First Nations Finance Authority		0	0
Interim Financing Payments to the First Nations Finance Authority		0	0
Other Payments		0	0
Accelerated Debt Payments		0	0
Other Fiscal Services		858,874	858,874
	TOTAL	858,874	858,874
Other Services			
Health		0	0
Social Programs and Assistance		0	0
Agriculture		0	0
Education		0	0
Other Service - Purchased Local government services		2,946,552	2,946,552
	TOTAL	2,946,552	2,946,552
Taxes Collected for Other Governments		0	0
Grants			
Home Owners Grant		56,612	56,612
	TOTAL	56,612	56,612
Contingency Fund		400,000	400,000
Transfers into reserve funds		-	-
Repayment of moneys borrowed from reserve funds		-	-
TOTAL EXPENDITURES		16,050,430	16,050,430
BALANCE		**0**	**0**

Note: The Squamish Nation purchases services from third-party service providers from each respective jurisdiction: the District of West Vancouver, the District of North Vancouver, the City of North Vancouver and District of Squamish. They provide services such as Fire protection, Water, Sewer and other services, to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowners grants are comparable to those offered off reserve.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUAMISH NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the first nation has made a property assessment law and property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Rates Law, 2015.*

2. In this Law:

   "Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

   "Assessment Law" means the *Squamish Real Property Assessment Law, 2010.*

   "First Nation" means the Squamish Nation, being a band named in the schedule to the Act;

   "property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

   "taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

   "Taxation Law" means the *Squamish Real Property Taxation Law, 2010.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of May, 2015, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT:	320 SEYMOUR BLVD NORTH VANCOUVER, B. C.
	DATED:	May 20, 2015
	MOVED BY:	SECONDED BY

Alroy Baker
K'etximtn

Deborah Baker
K'ána

Richard E. Baker
Kasalus

Veronica Baker
Tiyaltenaat

Chief Ian Campbell
Xàlek/Sekyú Siýam

Carla George
Kwitelut/Kwelaw'ikw

Byron Joseph
Ts'élkwílem Siýam

Dennis Joseph
xwechtàal

Joshua Joseph
Skwetsi7meltxw

Christopher Lewis
Syetáxtn

Danielle Mellish

Anthony Moody
Tsetsímshtn

Ann Whonnock
Syexwáliya

Chief Richard Williams
Xwélxwelacha Siýam

Wilson Williams

3

SCHEDULE

TAX RATES

	RATE PER $1,000 Assessed Value			
PROPERTY CLASS	**Capilano**	**Mission**	**Seymour**	**Squamish**
Class 1: Residential	3.25775	4.38831	4.24760	7.13500
Class 2: Utilities	27.57499	56.91427	56.91130	55.34940
Class 4: Major Industrial	24.54128	37.59219	35.99083	35.01370
Class 5: Light Industrial	23.82118	16.20300	19.66157	25.31090
Class 6: Business and Other	11.78803	15.89793	15.75414	20.28430
Class 8: Recreational Property/Non-Profit Organization	8.79285	6.35021	9.29902	9.60360

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squiala First Nation in the Province of British Columbia,

Squiala First Nation Annual Expenditure, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUIALA FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Squiala First Nation duly enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Squiala First Nation Assessment By-law, 2005*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Squiala First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Squiala First Nation Property Taxation By-law, 2005*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual

expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of June, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief David Jimmie

Councillor Allen Jimmie

Councillor Stephen Jimmie

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

Revenues For District: Squiala First Nation

1. Local revenues for current fiscal year:	
a. Property Tax	$1,711,859.98
2. Development Cost Charges Revenues	
3. Proceeds from borrowing	
4. Accumulated Surplus	
5. Accumulated Deficit	
6. Reserve fund revenues	
Total:	**$1,711,859.98**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$105,000.00
b. General Administrative	$178,500.00
2. Protection Services	
a. Local Service Agreement	$265,638.49
3. Transportation	
a. Roads and Streets	$21,000.00
b. Other Transportation	$31,500.00
c. Local Service Agreement	$140,394.77
4. Recreation and Cultural Services	
a. Recreation	$21,000.00
b. Culture	$21,000.00
c.Local Service Agreement	$156,383.33
5. Community Development	
a. Education	$94,500.00
b. Community Planning	$31,500.00
c. Economic Development Program	$178,500.00
d.Local Service Agreement-Planning/Dev	$27,485.09
6. Environment Health Services	
a. Sewage Collection and Disposal	$10,500.00
b. Garbage Waste Collection and Disposal	$63,000.00
c.Local Service Agreement-Env.Health	$55,959.97
d.Local Service Agreement-Water/sewer	$115,498.30
7. Other Services	
a. Health	$102,940.03
b. Social Programs and Assistance	$65,310.00
8. Contingency Amounts	
a.Contingency Amounts	$26,250.00
Total:	**$1,711,859.98**
Balance:	-

The First Nation has a service agreement with the City of Chilliwack for the provision of various local services in the amount of $761,259.95

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squiala First Nation in the Province of British Columbia,

Squiala First Nation Annual Rates Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUIALA FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Squiala First Nation duly enacts as follows:

1. This Law may be cited as the *Squiala First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Squiala First Nation Assessment By-law, 2005*;

"First Nation" means the Squiala First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Squiala First Nation Property Taxation By-law, 2005*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of June, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief David Jimmie

Councillor Allen Jimmie

Councillor Stephen Jimmie

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
1 Residential	7.91256	8.23860
2 Utilities	55.41768	58.02602
3 Supportive Housing	-	-
4 Major Industry	-	-
5 Light Industry	16.37742	16.97740
6 Business and Other	16.73903	17.38411
7 Forest Land	28.46120	30.07955
8 Recreational Property/Non-Profit Organization	8.02370	8.30442
9 Farm	29.29566	30.72608

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squiala First Nation in the Province of British Columbia,

Squiala First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SQUIALA FIRST NATION
GRASS 15 RESERVE PROPERTY TAXATION DELEGATION LAW, 2015

TABLE OF CONTENTS

PART I: Citation 1
PART II: Definitions and References 2
PART III: Delegation of Powers 2
PART IV: General Provisions 3

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws delegating to any person or body any of the Council's powers to make laws under any of paragraphs 5(1)(a) to (e) of that Act;

B. The Squiala First Nation holds an interest in the Grass 15 reserve jointly with other First Nations;

C. Each First Nation with an interest in the joint reserve intends to delegate certain of its law-making powers under the Act to a delegate, in order for the delegate to establish and administer a property taxation system on the joint reserve;

D. Each First Nation with an interest in the joint reserve intends to make a delegation law in respect of the joint reserve in the same form as this delegation law;

E. The First Nations with interests in the joint reserve and the Ch-ihl-kway-uhk Tribe Society have entered into an agreement dated May 19, 2015 that provides for the creation and administration of the taxation system on the joint reserve; and

NOW THEREFORE the Council of the Squiala First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Squiala First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessment law" means a law referenced in paragraph 3(1)(a);

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"Delegate" means Ch-ihl-kway-uhk Tribe Society, 8A-7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"expenditure law" means a law referenced in paragraph 3(1)(d);

"First Nation" means the Squiala First Nation, being a band named in the schedule to the Act;

"interest in land" or "property" means land or improvements, or both, in the joint reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"joint reserve" means the Grass 15 reserve set apart for the joint use and benefit of the First Nation and Aitchelitz, Kwaw kwaw Apilt, Shxwhá:y Village, Skowkale, Skwah, Soowahlie, Tzeachten, and Yakweakwioose;

"rates law" means a law referenced in paragraph 3(1)(c); and

"taxation law" means a law referenced in paragraph 3(1)(b).

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), or paragraph (e.g. paragraph 3(1)(a)) is a reference to the specified Part, section, subsection or paragraph of this Law, except where otherwise stated.

PART III

DELEGATION OF POWERS

Delegation of Certain Law-Making Powers

3.(1) The Council hereby delegates to the Delegate, pursuant to paragraph 5(1)(f) of the Act, Council's powers to make the following laws in respect of the joint reserve:

(a) laws under subparagraph 5(1)(a)(i) of the Act, respecting the assessment of the value of interests in land, the requisition of any information necessary to conduct the assessment, and

the inspection for assessment purposes of any interests in land that are subject to taxation for local purposes;

(b) laws under paragraph 5(1)(a) of the Act, respecting the taxation of interests in land for local purposes based on a property value tax;

(c) laws under subparagraph 5(1)(a)(ii) of the Act, respecting a mechanism to establish tax rates and apply them to the assessed value of lands, interests and rights;

(d) laws under paragraph 5(1)(b) of the Act, respecting the expenditure of local revenues; and

(e) laws under paragraph 5(1)(e) of the Act, respecting the enforcement of laws made by the Delegate under paragraphs (a), (b), (c) and (d).

(2) For clarity, the powers delegated under subsection (1) do not include the power to make laws under subparagraphs 5(1) (a) (iii), (iv) or (v) of the Act.

(3) For clarity, the powers delegated under subsection (1) apply only to the joint reserve, and the First Nation retains all powers in respect of all of its reserve lands other than the joint reserve.

Delegate Subject to Same Limits, Requirements and Duties

4.(1) The powers delegated to the Delegate under section 3 are subject to all limits and procedural requirements, including conditions and approvals that apply to the powers, and all duties related to the exercise of those powers.

(2) Without limiting subsection (1), the Delegate must exercise the powers delegated to it in accordance with

(a) the Act;

(b) the Commission standards and procedures established under section 35 of the Act;

(c) the requirements and restrictions set out in this Law and in other applicable enactments; and

(d) the Joint Grass Reserve Property Tax Delegation Agreement dated May 19, 2015.

Specific Requirements and Duties

5.(1) Without limiting section 4, the Delegate must, in respect of every law it proposes to make,

(a) give all notices,

(b) consider representations received,

(c) submit all required information and documentation to the Commission,

(d) seek and obtain all necessary approvals, and

(e) in every respect fulfill the obligations of Council in making a law under the Act,

as required under the Act and under Commission standards and procedures.

(2) Without limiting section 4, the Delegate must comply with all statutory requirements related to the exercise of the delegated authority under this Law, including, without limitation, the requirement to

(a) establish a local revenue account;

(b) place local revenues only in the local revenue account;

(c) obtain an audit of the local revenue account at least once each year, and provide access to the audit as required by the Act;

(d) make an annual rates law and an annual expenditure law as required by the Act;

(e) ensure that expenditures of local revenues are made only in accordance with an expenditure law; and

(f) comply with orders of the Commission made under section 33 of the Act.

No Further Delegation

6. The Delegate must not delegate the powers given to the Delegate in this Law.

Delegate Must Exercise Powers

7. The powers delegated in this Law must be exercised only by the Delegate and must not be exercised by the First Nation.

PART IV
GENERAL PROVISIONS

Interpretation

8.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Duration

9. The delegation of powers to the Delegate in this Law remains in effect for so long as this Law is in force and effect.

Force and Effect

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of July, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief David Jimmie

Councillor Stephen Jimmie

Councillor Allen Jimmie

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the St. Mary's Indian Band in the Province of British Columbia,

St. Mary's Indian Band Annual Expenditure Law No. 115, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ST. MARY'S INDIAN BAND

ANNUAL EXPENDITURE LAW NO. 115, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has enacted the *St. Mary's Indian Band Property Assessment Law, 2008,* as amended, and the *St. Mary's Indian Band Property Taxation Law, 2008,* as amended; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Expenditure Law No. 115, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *St. Mary's Indian Band Property Assessment Law, 2008,* as amended;

"Council" has the meaning given to that term in the Act;

"First Nation" means the St. Mary's Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *St. Mary's Indian Band Property Taxation Law, 2008* as amended.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2015, and ending March 31, 2016, is comprised of those portions of the Schedule shown as "2015 Annual Budget" and the expenditures provided for are authorized.

4.(1)The First Nation's interim budget for the budget year beginning April 1, 2016 and ending March 31, 2017 is comprised of those portions of the Schedule shown as "2016 Interim Budget."

(2)The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized in this Law, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of

expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1)The Schedule attached to this Law forms part of and is an integral part of this Law.

(2)A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of May, 2015, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Jim Whitehead

Councillor Richard Williams

Councillor Codie ~~Andrew~~ Morigeau

Councillor Vickie Thomas

Councillor Corrie Walkley

SCHEDULE

	2015 Annual Budget	2016 Interim Budget
REVENUES		
1. Local revenues for current fiscal year:		
a. Property Tax	$ 36,929.12	$ 35,000.00
TOTAL REVENUES	**$ 36,929.12**	**$ 35,000.00**
EXPENDITURES		
1. General Government Expenditures		
a. Executive and Legislative	$ 1,500.00	$ 1,500.00
b. General Administrative	9,000.00	9,000.00
c. Other General Government	500.00	500.00
2. Protection Services		
a. Policing		
b. Fire prevention	5,982.22	5,950.00
c. Regulatory Measures		
d. Other Protective Services		
3. Recreation and Cultural Services		
a. Recreation		
b. Culture	500.00	500.00
c. Other Recreation and Culture		
4. Environment Health Services		
a. Water Purification and Supply		
b. Sewage Collection and Disposal		
c. Garbage Waste Collection and Disposal	10,677.32	8,700.00
d. Other environmental services		
5. Community Development		
a. Education		
b. Housing		
c. Planning and Zoning		
d. Community Planning		
e. Economic Development Plan		
f. Heritage Protection	1,000.00	1,000.00

g. Agricultural Development		
6. Transportation and Communication		
a. Roads and Streets	5,031.00	5,050.00
b. Snow and Ice Removal	2,000.00	2,100.00
c. Parking		
d. Public Transit		
e. Other Transportation and Communication		
5. Contingency Amounts	738.58	700.00
TOTAL EXPENDITURES	**$ 36,929.12**	**$ 35,000.00**
BALANCE	**$ 00.00**	**$ 0.00**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the St. Mary's Indian Band in the Province of British Columbia,

St. Mary's Indian Band Annual Rates Law No. 114, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

ST. MARY'S INDIAN BAND

ANNUAL RATES LAW NO. 114, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the St. Mary's Indian Band has enacted the *St. Mary's Indian Band Property Assessment Law, 2008*, as amended, and the *St. Mary's Indian Band Property Taxation Law, 2008*, as amended, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the St. Mary's Indian Band duly enacts as follows:

1. This Law may be cited as the *St. Mary's Indian Band Annual Rates Law No. 114, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *St. Mary's Indian Band Property Assessment Law, 2008,* as amended;

"First Nation" means the St. Mary's Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *St. Mary's Indian Band Property Taxation Law, 2008*, as amended.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2015, at Cranbrook, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Jim Whitehead

Councillor Vickie Thomas

Councillor Corrie Walkley

Councillor Richard Williams

Councillor Codie ~~Andrew~~ Morigeau

SCHEDULE

2015 TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	9.4580
Class 2 – Utilities	63.3800
Class 4 - Major Industry	26.0175
Class 5 - Light Industry	26.0175
Class 6 - Business and Other	25.6927
Class 7 - Forest Land	32.0000
Class 8 - Recreational Property/Non-Profit Organization	21.3968
Class 9 - Farm	15.6750

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sts'ailes in the Province of British Columbia,

Sts'ailes Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 23rd day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STS'AILES

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Sts'ailes duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Expenditure Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the Chehalis Indian Band Property Assessment Law, 2009;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Sts'ailes, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chehalis Indian Band Property Taxation Law, 2009.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of July 2015, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of ___five_____ (__5__) members of Council.

Chief Harvey Paul

Councillor Cheryl Charlie

Councillor Boyd Peter

Councillor Daryl Francis

Councillor James Leon

Councillor Ralph Leon

Councillor Sherry Lynn Point

Councillor Tim Felix

Councillor Carla Charlie

Councillor Kelsey Charlie

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1. Local revenues for current fiscal year:		
a. Property Tax		$7,442
TOTAL REVENUES		**$7,442**
PART 2: EXPENDITURES		
1. General Government Expenditures		$6,698
a. Executive and Legislative		
b. General Administrative	$6,698	
c. Other General Government		
2. Contingency Amounts		$ 744
TOTAL EXPENDITURES		**$7,442**
BALANCE		**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sts'ailes in the Province of British Columbia,

Sts'ailes Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 23rd day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STS'AILES
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Sts'ailes has enacted the *Chehalis Indian Band Property Assessment Law, 2009* and *the Chehalis Indian Band Property Taxation Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of Sts'ailes duly enacts as follows:

1. This Law may be cited as the *Sts'ailes Annual Rates Law, 2015*..

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Chehalis Indian Band Property Assessment Law, 2009*;

"First Nation" means the Sts'ailes, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chehalis Indian Band Property Taxation Law, 2009.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of July, 2015, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of _____five_____ (_5_) members of Council.

Chief Harvey Paul

Councillor Cheryl Charlie

Councillor Boyd Peter

Councillor Daryl Francis

Councillor James Leon

Councillor Ralph Leon

Councillor Sherry Lynn Point

Councillor Tim Felix

Councillor Carla Charlie

Councillor Kelsey Charlie

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value
Class 1 – Residential	7.34266
Class 2 – Utilities	73.25701
Class 5 - Light Industry	21.86654
Class 6 - Business and Other	17.95000
Class 7 - Forest Land	19.18310
Class 8 - Recreational Property/Non-Profit Organization	13.63189
Class 9 - Farm	26.11865

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stz'uminus First Nation in the Province of British Columbia,

Stz'uminus First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STZ'UMINUS FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Chemainus First Nation Property Assessment Law, 2010*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Stz'uminus First Nation, being a band named in the schedule to the Act and formerly known as Chemainus First Nation;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chemainus First Nation Property Taxation Law, 2010*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31 2017 is comprised of all of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which

time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of May, 2015, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief John Elliott

Councillor Shawna Seymour

Councillor Terry Sampson

Councillor Timothy Harris

Councillor Roxanne Harris

Councillor Herb Seymour

Councillor Anne Jack

Councillor Harvey Seymour Sr.

Councillor Kevin Frenchy

Councillor Peter Seymour

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$29,326.00
TOTAL REVENUES	**$29,326.00**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 9,965.00
2. Protection Services	
a. Firefighting	$ 1,625.00
3. Transportation	
a. Snow and Ice Removal	$ 1,000.00
4. Community Development	
a. Economic Development Program	$13,522.00
5. Environment Health Services	
a. Water Purification and Supply	$ 1,250.00
6. Other Services	
a. Other Services	$ 464.00
7. Contingency Amount	$ 1,500.00
TOTAL EXPENDITURES	**$29,326.00**
BALANCE	**$ 0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. District of North Cowichan: Fire Protection and Water Supply	$ 575.00
b. Cowichan Valley Regional District: Fire Protection and Landfill Protection	$ 1,000.00
c. Diamond Improvement District: Water Supply	$ 50.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Stz'uminus First Nation in the Province of British Columbia,

Stz'uminus First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

STZ'UMINUS FIRST NATION

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Stz'uminus First Nation duly enacts as follows:

1. This Law may be cited as the *Stz'uminus First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Chemainus First Nation Property Assessment Law, 2010*;

"First Nation" means the Stz'uminus First Nation, being a band named in the schedule to the Act and formerly known as Chemainus First Nation;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Chemainus First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100), the taxable property shall be taxed at one hundred dollars ($100.) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax

Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of May, 2015, at Ladysmith, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief John Elliott

Councillor Terry Sampson

Councillor Timothy Harris

Councillor Roxanne Harris

Councillor Herb Seymour

Councillor Anne Jack

Councillor Harvey Seymour

Councillor Kevin Frenchy

Councillor Shawna Seymour

Councillor Peter Seymour

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value
Class 1 – Residential	-
Class 2 – Utilities	29.0000
Class 4 - Major Industry	-
Class 5 - Light Industry	26.4700
Class 6 - Business and Other	-
Class 7 - Forest Land	-
Class 8 - Recreational Property/Non-Profit Organization	-
Class 9 - Farm	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SUMAS FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Expenditure Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Sumas First Nation Property Assessment Law,* 2014;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Sumas First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Sumas First Nation Property Taxation Law, 2014.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) sections 1 of Part 1 of the Schedule; and

(b) all of Part 2

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time

the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May,

2015 at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dalton Silver

Councillor Jackie Bird

Councillor Clint Tuttle

SCHEDULE

ANNUAL AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$173,380
2. Other revenues	
a. BC Hydro Community Devlopment Fund	$ 22,941
TOTAL REVENUES	**$196,321**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$ 35,603
c. Other General Government	$ 30,300
2. Protection Services	
a. Policing	
b. Firefighting	$ 5,032
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	$ 3,500
b. Snow and Ice Removal	$ 6,500
4. Recreation and Cultural Services	
a. Recreation	$ 3.000
b. Culture	$ 7,250
c. Heritage Protection	$
d. Other Recreation and Culture	$
5. Community Development	
a. Education	$
b. Planning and Zoning	
c. Community Planning	$ 45,000
d. Economic Development Program	$ 12,500
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	$ 9,000
h. Other Regional Planning and Development	$

6. Environment Health Services	
a. Water Purification and Supply	$ 17,500
b. Sewage Collection and Disposal	$ 6,970
c. Garbage Waste Collection and Disposal	$ 4,000
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	$
8. Taxes Collected for Other Governments	
9. Contingency Amounts	$ 10,166
TOTAL EXPENDITURES	$196,321
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

SUMAS FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Sumas First Nation Property Assessment Law, 2014*;

"First Nation" means the Sumas First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Sumas First Nation Property Taxation Law, 2014*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of May, 2015, at Abbotsford, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dalton Silver

Councillor Jaqueline Bird

Councillor Clint Tuttle

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:
British Columbia	
Class 2 – Utilities	55.34556
Class 5 - Light Industry	17.73802
Class 6 - Business and Other	18.99863
Class 9 - Farm	22.67931

Sumas First Nation

FINANCIAL ADMINISTRATION LAW

OCTOBER 2015

TABLE OF CONTENTS

PART I - Citation **1**

PART II - Interpretation and Application **1**

PART III - Administration **5**

DIVISION 1 - Council *5*

DIVISION 2 - Finance and Audit Committee *6*

DIVISION 3 - Officers and Employees *10*

DIVISION 4 - Conduct Expectations *13*

PART IV - Financial Management **14**

DIVISION 1 - Financial Plans and Annual Budgets *14*

DIVISION 2 - Financial Institution Accounts *17*

DIVISION 3 - Expenditures *18*

DIVISION 4 - General Matters *20*

DIVISION 5 - Borrowing *21*

DIVISION 6 - Risk Management *24*

DIVISION 7 - Financial Reporting *28*

DIVISION 8 - Information and Information Technology *33*

PART V - Capital Projects **34**

PART VI - Miscellaneous **38**

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest **44**

PART I - Interpretation **44**

PART II - Councillors and Committee Members **45**

PART III - Officers and Employees **48**

PART IV - Contractors **49**

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Sumas First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Sumas First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Sumas First Nation Financial Administration Law, 2015.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"finance manager" means the person appointed finance manager under section 19;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Sumas First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time and includes standards developed by the Public Sector Accounting Board;

"general manager" means the person appointed general manager under section 18;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the general manager, finance manager, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the finance manager must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the general manager and the finance manager must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The general manager or the finance manager may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the general manager or the finance manager; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the general manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. Without limiting section 8(2), the Council may assign to the Committee or another committee of the Council such additional activities in respect of the financial administration of the First Nation as Council considers appropriate to better ensure the sound financial administration of the First Nation, including:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

General Manager

18.(1) The Council must appoint a person as general manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the general manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the general manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the general manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the general manager's duties specified in this Law.

(3) The general manager may assign the performance of any of the general manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the general manager of the responsibility to ensure that these duties or functions are carried out properly.

Finance Manager

19.(1) The Council must appoint a person as finance manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the general manager, the finance manager is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the finance manager under this Law; and

(o) to carry out any other activities specified by the general manager that are not contrary to the Act or inconsistent with the finance manager's duties under this Law.

(3) With the approval of the general manager, the finance manager may assign the performance of any of the duties or functions of the finance manager to any officer, employee, contractor or agent of the

First Nation, but this assignment does not relieve the finance manager of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the finance manager, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the finance manager the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the finance manager the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the general manager, finance manager, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the general manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the general manager, the finance manager, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the general manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the general manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation hired or appointed after section 23 come into force;

(b) the terms of every contract of a contractor of the First Nation entered into after section 23 comes into force;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked;

(d) the appointment of an agent may be revoked; or

(e) such other action as may be deemed appropriate by Council.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the finance manager must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to a local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the general manager or the finance manager.

(2) The First Nation must establish the following accounts in a financial institution:

(a) one or more general accounts for money from any sources other than those described in paragraphs (b) to (e);

(b) one or more local revenue accounts for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The finance manager must ensure the safekeeping of all money received by the First Nation.

(2) The finance manager

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The general manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the general manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The general manager or the finance manager must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the general manager or finance manger may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the general manager or the finance manager.

DIVISION 4 - General Matters

Advances

42.(1) The general manager or the finance manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the finance manager to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the finance manager may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the finance manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by the individuals designated by the Council.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a limited partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the finance manager under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the finance manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the finance manager to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the finance manager must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the finance manager may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the general manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the general manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The finance manager must account for any local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the finance manager must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the finance manager must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The finance manager must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the finance manager must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The finance manager must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The finance manager must prepare separate annual financial statements respecting any local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The finance manager must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the finance manager; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The general manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the general manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The general manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The general manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the finance manager must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the general manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The general manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the general manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the finance manager must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The general manager may retain the services of a professional engineer or other consultant to assist the general manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the general manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the general manager under subsection 101(3), the general manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the general manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The general manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation applies to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the application is made.

Coming into Force

108.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force on the day that's this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of October, 2015 at Abbotsford, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Dalton Silver

Councillor Clint Tuttle

Councillor Jackie Bird

Councillor Murray Ned

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the general manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The general manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the general manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the general manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The general manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the general manager or, in the case of the general manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the general manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the general manager or, in the case of the general manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'it'q'et First Nation in the Province of British Columbia,

T'it'q'et First Nation Annual Expenditure, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

T'IT'Q'ET FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the T'it'q'et First Nation duly enacts as follows:

1. This Law may be cited as the *T'it'q'et First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Lillooet Indian Band Property Assessment Bylaw*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the T'it'q'et First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lillooet First Nation Property Taxation Bylaw*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015 and ending March 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017, is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) Part 2 of the Schedule, except for section 4.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25 day of August, 2015, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Kevin Whitney

Councillor Sarah Moberg

Councillor Robert Leech

Councillor Sid Scotchman

Councillor Marilyn Napoleon

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 120,371.68
2. Accumulated Surplus - Local revenues carried over from the previous budget year	$ 50,103.44
TOTAL REVENUES	**$ 170,475.12**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative- Assessment	1,980.00
b. General Administrative	14,295.12
c. Other General Government	
2. Protection Services	
a. Policing/Donation	13,000.00
b. Fire Protection	9,500.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets/Lights	7,700.00
b. Snow and Ice Removal	10,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation/donation	21,000.00
b. Culture – Ucwalmicw Centre	13,000.00
c. Recreation	10,000.00
d. Other Recreation and Culture- Language	2,000.00
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. P'egp'ig'lha Centre/Health Centre	15,000.00
d. P'egp'ig'lha Centre/Resource Centre/Sisken	5,000.00
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	7,000.00
b. Sewage Collection and Disposal	10,000.00
c. Garbage Waste Collection and Disposal	20,000.00
d. Recycling	
e. Other Environmental Services	

7. Other Services	
a. Health- Hospital	5,000.00
b. Social Programs and Assistance- Hospice	1,000.00
c. Agriculture	
d. Education	
e. Other Service	
8. Contingency Amounts	5,000.00
TOTAL EXPENDITURES	**$170,475.12**
BALANCE	**0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'it'q'et First Nation in the Province of British Columbia,

T'it'q'et First Nation Annual Rates, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

T'IT'Q'ET FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the T'it'q'et First Nation duly enacts as follows:

1. This Law may be cited as the *T'it'q'et First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Lillooet Indian Band Property Assessment Bylaw*;

"First Nation" means the T'it'q'et First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Lillooet Indian Band Property Taxation Bylaw*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14 day of July, 2015, at Lillooet, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Kevin Whitney

Councillor Sarah Moberg

Councillor Robert Leech

Councillor Marilyn Napoleon

Councillor Sid Scotchman

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	12.2500
Class 2 – Utilities	48.5000
Class 4 - Major Industry	36.9500
Class 5 - Light Industry	
Class 6 - Business and Other	27.0000
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	

T'IT'Q'ET

FINANCIAL ADMINISTRATION LAW

000052-0026.0001 00248730

TABLE OF CONTENTS

PART I - Citation **1**

PART II - Interpretation and Application **1**

PART III - Administration **5**

DIVISION 1 - Council *5*

DIVISION 2 - Finance and Audit Committee *6*

DIVISION 3 - Officers and Employees *9*

DIVISION 4 - Conduct Expectations *13*

PART IV - Financial Management **14**

DIVISION 1 - Financial Plans and Annual Budgets *14*

DIVISION 2 - Financial Institution Accounts *16*

DIVISION 3 - Expenditures *17*

DIVISION 4 - General Matters *19*

DIVISION 5 - Borrowing *21*

DIVISION 6 - Risk Management *23*

DIVISION 7 - Financial Reporting *27*

DIVISION 8 - Information and Information Technology *33*

PART V - Capital Projects **34**

PART VI - Miscellaneous **38**

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest **43**

PART I - Interpretation **43**

PART II - Councillors and Committee Members **44**

PART III - Officers and Employees **47**

PART IV - Contractors **48**

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of T'it'q'et considers it to be in the best interests of T'it'q'et to make a law for such purposes;

NOW THEREFORE the Council of T'it'q'et enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *T'it'q'et Financial Administration Law, 2015.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"administrator" means the person appointed administrator under section 18;

"annual financial statements" means the annual financial statements of T'it'q'et referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of T'it'q'et appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of T'it'q'et that has been approved by the Council;

"code" means a code adopted by T'it'q'et under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by T'it'q'et under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of T'it'q'et;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of T'it'q'et and includes the Chief of T'it'q'et;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of T'it'q'et;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by T'it'q'et's financial statements;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial manager" means the person appointed financial manager under section 19;

"financial records" means all records respecting the financial administration of T'it'q'et, including the minutes of meetings of the Council and the Finance and Audit Committee;

"fiscal year" means the fiscal year of T'it'q'et set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by T'it'q'et under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the administrator, financial manager, tax administrator and any other employee of T'it'q'et designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of T'it'q'et,

(b) any corporation in which T'it'q'et has a material or controlling interest,

(c) any partnership in which T'it'q'et or another related body of T'it'q'et is a partner with a material or controlling interest, or

(d) a trust of T'it'q'et;

"special purpose report" means a report described in subsection 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or T'it'q'et's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

"T'it'q'et" is a first nation as defined by the Act;

"T'it'q'et law" means any law, including any by-law or code, of T'it'q'et made by the Council or the membership of T'it'q'et;

"T'it'q'et's financial assets" means all money and other financial assets of T'it'q'et;

"T'it'q'et's lands" means all reserves of T'it'q'et within the meaning of the *Indian Act*;

"T'it'q'et's records" means all records of T'it'q'et respecting its governance, management, operations and financial administration;

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of T'it'q'et.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another T'it'q'et law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of T'it'q'et.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of T'it'q'et whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable T'it'q'et law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of T'it'q'et; and

(d) the approval of borrowing of T'it'q'et.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of T'it'q'et.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of T'it'q'et assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of T'it'q'et that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of T'it'q'et in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the financial manager must prepare a report separately listing the remuneration paid and expenses reimbursed by T'it'q'et, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of T'it'q'et is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of T'it'q'et.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with T'it'q'et government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (1).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the administrator and the financial manager must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The administrator or the financial manager may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the administrator or the financial manager; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the administrator, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of T'it'q'et:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of T'it'q'et against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of T'it'q'et that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of T'it'q'et:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of T'it'q'et;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of T'it'q'et:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any T'it'q'et reports;

(d) to review, monitor and report to the Council on the appropriateness of the T'it'q'et's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in T'it'q'et's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of T'it'q'et's financial assets, including debts owed to T'it'q'et;

(g) to review and report to the Council on T'it'q'et's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of T'it'q'et, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the T'it'q'et's insurance coverage respecting significant T'it'q'et risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Administrator

18.(1) The Council must appoint a person as administrator of T'it'q'et and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the administrator is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of T'it'q'et, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of T'it'q'et;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of T'it'q'et;

(c) to hire the employees of T'it'q'et, as the administrator considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of T'it'q'et;

(e) to oversee and administer the contracts of T'it'q'et;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the administrator under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the administrator's duties specified in this Law.

(3) The administrator may assign the performance of any of the administrator's duties or functions

(a) to an officer or employee of T'it'q'et; and

(b) with the approval of the Council, to a contractor or agent of T'it'q'et.

(4) Any assignment of duties or functions under subsection (3) does not relieve the administrator of the responsibility to ensure that these duties or functions are carried out properly.

Financial Manager

19.(1) The Council must appoint a person as financial manager of T'it'q'et and may set the terms and conditions of that appointment.

(2) Reporting to the administrator, the financial manager is responsible for the day-to-day management of the systems of the financial administration of T'it'q'et, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of T'it'q'et;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting T'it'q'et's local revenue account;

(d) to prepare the monthly financial information required in section71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by T'it'q'et;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of T'it'q'et to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable T'it'q'et law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of T'it'q'et;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of T'it'q'et and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the financial manager under this Law; and

(o) to carry out any other activities specified by the administrator that are not contrary to the Act or inconsistent with the financial manager's duties under this Law.

(3) With the approval of the administrator, the financial manager may assign the performance of any of the duties or functions of the financial manager to any officer, employee, contractor or agent of T'it'q'et, but this assignment does not relieve the financial manager of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If T'it'q'et is collecting local revenues, the Council must appoint a person as tax administrator of T'it'q'et and may set the terms and conditions of that appointment.

(2) Reporting to the financial manager, the tax administrator is responsible for performing the tax administrator's duties or functions under T'it'q'et's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under T'it'q'et's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the financial manager the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the financial manager the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the administrator, financial manager, Finance and Audit Committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, T'it'q'et's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the administrator, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of T'it'q'et, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of T'it'q'et.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of T'it'q'et;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and T'it'q'et,

(ii) the administrator, the financial manager, the tax administrator and other officers of T'it'q'et, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the administrator must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of T'it'q'et and a member of T'it'q'et.

(4) In the course of discharging his or her responsibilities under this Law, the administrator must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that T'it'q'et hires or retains qualified and competent personnel to carry out the financial administration activities of T'it'q'et.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of T'it'q'et, a councillor must

(a) comply with this Law, the Act, any other applicable T'it'q'et law and any applicable standards;

(b) act honestly, in good faith and in the best interests of T'it'q'et;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of T'it'q'et;

(b) a person acting under the delegated authority of the Council or T'it'q'et; or

(c) a member of a committee of the Council or T'it'q'et who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of T'it'q'et, that person must

(a) comply with this Law, the Act, any other applicable T'it'q'et law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of T'it'q'et;

(b) the terms of every contract of a contractor of T'it'q'et;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of T'it'q'et.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of T'it'q'et is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which T'it'q'et is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from T'it'q'et's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from T'it'q'et's lands.

(3) In subsection (2), "natural resources" means any material on or under T'it'q'et's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the financial manager must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for T'it'q'et for the next fiscal year.

(4) On or before June 15 of each year, the financial manager must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting T'it'q'et's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting T'it'q'et's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting T'it'q'et's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of T'it'q'et demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of T'it'q'et.

Amendments to Annual Budgets

29.(1) The annual budget of T'it'q'et must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of T'it'q'et or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of T'it'q'et.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for T'it'q'et Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of T'it'q'et must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting T'it'q'et's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of T'it'q'et may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of T'it'q'et unless the account is

(a) in the name of T'it'q'et;

(b) opened in a financial institution; and

(c) authorized by the administrator or the financial manager.

(2) T'it'q'et must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if T'it'q'et has money held in trust;

(d) a land and resources account for money from revenues from T'it'q'et's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) T'it'q'et may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage T'it'q'et's financial assets.

Accounts Management

33.(1) The financial manager must ensure the safekeeping of all money received by T'it'q'et.

(2) The financial manager

(a) must deposit all money received by T'it'q'et as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. T'it'q'et must not enter into an agreement or undertaking that requires T'it'q'et to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The administrator may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another T'it'q'et law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the administrator the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by T'it'q'et in relation to an appropriation must not exceed the amount specified in the budget for T'it'q'et for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The administrator or the financial manager must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the administrator or financial manager may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by T'it'q'et may be made by cheque, draft, electronic transfer or other similar instrument signed by any two councillors.

DIVISION 4 - General Matters

Advances

42.(1) The administrator or the financial manager may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If T'it'q'et withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by T'it'q'et as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, T'it'q'et may charge interest at a rate set from time to time by the Council on any debts or payments owed to T'it'q'et that are overdue.

Refunds

46.(1) Money received by T'it'q'et that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to T'it'q'et may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to T'it'q'et may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, T'it'q'et must not borrow money or grant security.

(2) Subject to this Law, if T'it'q'et is authorized in this Law to borrow money or grant security, the Council may authorize the financial manager to borrow money or grant security in the name of T'it'q'et

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) T'it'q'et may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) T'it'q'et may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) T'it'q'et may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of T'it'q'et.

Financial Agreements

52.(1) T'it'q'et may enter into the following agreements in the name of T'it'q'et:

(a) for the purpose of efficient management of T'it'q'et's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of T'it'q'et's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the financial manager may enter into any agreements referred to in subsection (1) on behalf of T'it'q'et.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the financial manager recommends that money be borrowed to ensure that the general account is sufficient for these purposes, T'it'q'et may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if T'it'q'et is a borrowing member.

(2) T'it'q'et must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) T'it'q'et may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by T'it'q'et from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of T'it'q'et must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of T'it'q'et may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, T'it'q'et may borrow money that is required for the repayment or refinancing of any debt of T'it'q'et other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by T'it'q'et for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by T'it'q'et and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by T'it'q'et must be signed by a councillor designated by the Council and by either the administrator or the financial manager.

(2) A security granted by T'it'q'et in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of T'it'q'et's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), T'it'q'et must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) T'it'q'et may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of T'it'q'et governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, T'it'q'et's lands or lands owned in fee simple by, or in trust for, T'it'q'et, or

(ii) any other property of T'it'q'et.

(3) T'it'q'et may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for T'it'q'et; or

(b) do not otherwise expose T'it'q'et's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) T'it'q'et must not give a guarantee unless the Council has considered the report of the financial manager under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the financial manager must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of T'it'q'et to honour the guarantee should it be required to do so.

(3) T'it'q'et must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which T'it'q'et is a party; or

(c) in relation to a security granted by T'it'q'et that is authorized under this Law or another T'it'q'et law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of T'it'q'et and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by T'it'q'et.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another T'it'q'et law, T'it'q'et must not invest T'it'q'et's financial assets.

(2) If T'it'q'et is authorized in this Law to invest T'it'q'et's financial assets, the Council may authorize the financial manager to invest T'it'q'et's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by T'it'q'et in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by T'it'q'et as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of T'it'q'et's lands are located.

(3) If T'it'q'et has established an investment account under section 32, T'it'q'et may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which T'it'q'et is a shareholder;

(b) a trust in which T'it'q'et is a beneficiary;

(c) a limited partnership in which T'it'q'et is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, T'it'q'et may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if T'it'q'et has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in T'it'q'et Member Activities

64.(1) T'it'q'et may only make a loan to a member of T'it'q'et or to an entity in which a member of T'it'q'et has an interest if the loan is made from a program of T'it'q'et that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the financial manager must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of T'it'q'et;

(b) the terms and conditions of the program must be published and accessible to all members of T'it'q'et;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If T'it'q'et is authorized to make an investment or loan under this Law, the financial manager may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If T'it'q'et is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the administrator must identify and assess any significant risks to T'it'q'et's financial assets, T'it'q'et's tangible capital assets as defined in Part V and the operations of T'it'q'et.

(2) Annually, and more often if necessary, the administrator must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of T'it'q'et.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of T'it'q'et assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in T'it'q'et:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of T'it'q'et must comply with GAAP.

Separate Accounting

70.(1) The financial manager must account for local revenues of T'it'q'et separately from other moneys of T'it'q'et.

(2) If T'it'q'et has a loan from the First Nations Finance Authority that is secured by other revenues, the financial manager must

(a) account for all other revenues of T'it'q'et separately from other moneys of T'it'q'et; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the financial manager must prepare financial information respecting the financial affairs of T'it'q'et in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The financial manager must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the financial manager must prepare financial statements for T'it'q'et for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The financial manager must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If T'it'q'et has a loan from the First Nations Finance Authority that is secured by other revenues, the financial manager must

(a) account for and report on all other revenues of T'it'q'et separately from other money of T'it'q'et; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the financial manager must prepare the annual financial statements of T'it'q'et for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of T'it'q'et for the fiscal year; and

(b) the revenue categories for T'it'q'et's lands referred to in subsection 26(2).

(c)

(5)The financial manager must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6)The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The financial manager must prepare separate annual financial statements respecting the local revenue account of T'it'q'et in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The financial manager must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by T'it'q'et;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if T'it'q'et has a land code in force, a report setting out moneys of T'it'q'et derived from T'it'q'et lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from T'it'q'et lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) T'it'q'et must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, where applicable, or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of T'it'q'et, an auditor must

(a) be independent of T'it'q'et, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of T'it'q'et are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise T'it'q'et in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of T'it'q'et, the auditor must be given access to

(a) all records of T'it'q'et for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of T'it'q'et to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of T'it'q'et as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of T'it'q'et.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of T'it'q'et referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in subsection 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of T'it'q'et,

(ii) the chair of the Finance and Audit Committee, and

(iii) the financial; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of T'it'q'et at the principal administrative offices of T'it'q'et during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of T'it'q'et during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of T'it'q'et for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of T'it'q'et;

(b) a progress report on any established financial objectives and performance measures of T'it'q'et;

(c) the audited annual financial statements of T'it'q'et referred to in subsection 78(1) for the previous fiscal year, including special purpose reports; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The administrator must provide the annual report referred to in subsection (1)

(a) to a member of T'it'q'et as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if T'it'q'et has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if T'it'q'et is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to T'it'q'et members who have requested but have not been provided with the annual report of T'it'q'et including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the administrator to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of T'it'q'et or kept, used or received by any person on behalf of T'it'q'et are the property of T'it'q'et.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of T'it'q'et.

Operations Manual

83.(1) The administrator must prepare and maintain a current operations manual respecting every element of T'it'q'et's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of T'it'q'et.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of T'it'q'et, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The administrator must ensure that T'it'q'et prepares, maintains, stores and keeps secure all of T'it'q'et's records that are required under this Law or any other applicable law.

(2) T'it'q'et's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of T'it'q'et must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to T'it'q'et's records.

Confidentiality of Information

85.(1) No person may be given access to T'it'q'et's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to T'it'q'et's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of T'it'q'et, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The financial manager must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of T'it'q'et, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by T'it'q'et in its operations to ensure the integrity of T'it'q'et's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of T'it'q'et's tangible capital assets and any other major capital projects funded by local revenues in which T'it'q'et or its related bodies are investors;

"T'it'q'et's tangible capital assets" means all non-financial assets of T'it'q'et having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of T'it'q'et's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of T'it'q'et's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) T'it'q'et's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of T'it'q'et's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of T'it'q'et's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the administrator must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The administrator must establish and keep current a register of all T'it'q'et's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the administrator must arrange for the inspection and review of the state of each of T'it'q'et's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the financial manager must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of T'it'q'et's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of T'it'q'et's tangible capital assets;

(c) the proposed budget for rehabilitation of T'it'q'et's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of T'it'q'et's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of T'it'q'et's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All T'it'q'et capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The administrator may retain the services of a professional engineer or other consultant to assist the administrator, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of T'it'q'et respecting capital projects; or

(b) the involvement of members of T'it'q'et in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If T'it'q'et is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, T'it'q'et must comply with all the applicable Board standards.

(2) If the Council becomes aware that T'it'q'et is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring T'it'q'et into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) T'it'q'et is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to T'it'q'et under section 53 of the Act that third-party management of T'it'q'et's local revenues is required,

the Council of T'it'q'et delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of T'it'q'et's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) T'it'q'et is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to T'it'q'et under section 53 of the Act that third-party management of T'it'q'et's other revenues is required,

the Council of T'it'q'et delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of T'it'q'et's other revenues under the Act.

Land Management Obligations

99.(1) If T'it'q'et has a land code under the *First Nations Land Management Act,* T'it'q'et must comply with the *First Nations Land Management Act* and any land code made by T'it'q'et as required or permitted under that Act.

(2) If T'it'q'et has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of T'it'q'et's land code for being accountable to members of T'it'q'et for the management of T'it'q'et's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If T'it'q'et has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* T'it'q'et must comply with that Act and any financial code made by T'it'q'et as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of T'it'q'et is not authorized by or under this Law or another T'it'q'et law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of T'it'q'et,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of T'it'q'et becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the administrator or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the administrator under subsection 101(3), the administrator must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the administrator, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by T'it'q'et or by a councillor, officer, employee, contractor or agent of T'it'q'et as a result of making that report.

(3) The administrator and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or T'it'q'et's local revenue law is personally liable to T'it'q'et for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of T'it'q'et and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to T'it'q'et under subsection (1) may be recovered for T'it'q'et by T'it'q'et, a member of T'it'q'et or a person who holds a security under a borrowing made by T'it'q'et.

(4) It is a good defence to any action brought against an officer or employee of T'it'q'et for unauthorized expenditure, investment or use of T'it'q'et's financial assets if it is proved that the officer or

employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"T'it'q'et official" means a current or former councillor, officer or employee of T'it'q'et.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named T'it'q'et official, a category of T'it'q'et official or all T'it'q'et officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a T'it'q'et official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of T'it'q'et; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of T'it'q'et respecting any proposed amendment of this Law; or

(b) the involvement of members of T'it'q'et in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of T'it'q'et may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If T'it'q'et intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69, 71-74, 76-80, 85, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when T'it'q'et becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of May, 2015, at T'it'q'et, in the Province of British Columbia at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Kevin Whitney

Councillor Robert Leech

Councillor Sarah Moberg

Councillor Marilyn Napoleon

Councillor Sidney Scotchman

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of T'it'q'et of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of T'it'q'et and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) T'it'q'et's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the administrator:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The administrator must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of T'it'q'et or any person engaged in any aspect of the financial administration of T'it'q'et, the administrator must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of T'it'q'et;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by T'it'q'et to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the administrator under section 5, and the gift must be treated as the property of T'it'q'et.

(4) Subsection (3) does not apply to a gift received during a public cultural event of T'it'q'et.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of T'it'q'et.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of T'it'q'et.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of T'it'q'et.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The administrator must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the administrator or, in the case of the administrator, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the administrator or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of T'it'q'et;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by T'it'q'et to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the administrator or, in the case of the administrator, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of T'it'q'et.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

T'it'q'et Property and Services

17.(1) Officers and employees must not use any personal property or services of T'it'q'et for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of T'it'q'et unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of T'it'q'et, other than a person who has an employment contract with T'it'q'et.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with T'it'q'et.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of T'it'q'et.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with T'it'q'et; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of T'it'q'et.

(2) A contractor must not attempt to obtain preferential treatment from T'it'q'et by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with T'it'q'et is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by T'it'q'et and which the contractor becomes aware of while performing services for T'it'q'et unless T'it'q'et has determined not to pursue the opportunity.

T'it'q'et Property and Services

23. If a contractor has been provided the use of any property or services of T'it'q'et in order to perform services for T'it'q'et, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc Annual Expenditure Law, 2015

Dated at Edmonton, Alberta this 25th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TK'EMLÚPS TE SECWÉPEMC

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Kamloops Indian Band Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tk'emlúps te Secwépemc, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) sections 1 and 2 of Part 1 of the Schedule A; and

(b) all of the Schedules B-D, except for sections 6 and 7.1-7.9 b and c in Schedule B, section 3 in Schedule C, and section 8 in Schedule D.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual

expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18th day of June, 2015, at Kamloops, in the Province of BC.

A quorum of Council consists of Five (5) members of Council.

Chief Shane Gottfriedson

Councillor Rosanne Casimir

Councillor Katy Gottfriedson

Councillor Ed Jensen

Councillor Jeanette Jules

Councillor Richard Jules

Councillor Colleen Mosted-McLean

Councillor Fred Seymour

SCHEDULE A

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES			
1. Local revenues for current fiscal year:			**$6,329,019**
a. Property Tax		$6,273,253	
KIB General	$3,166,450		
Paul Lake	$163,347		
Sun Rivers	$2,943,456		
b. Penalty & Interest		$55,766	
KIB General	$27,000		
Paul Lake	$3,244		
Sun Rivers	$25,522		
2. Development Cost Charges Revenues			**$356,775**
3. Other Revenue:			**$208,588**
a. CN Grant in Lieu of Tax		$133,325	
b. BC Hydro FNCDF Agent		$42,553	
c. Search & Reg Fees		$630	
d. Deposit Interest		$32,000	
e. Miscellaneous Revenue		$80	
TOTAL REVENUES			**$6,894,382**
PART 2: EXPENDITURES			
KIB General		$3,758,813	
Paul Lake		$166,591	
Sun Rivers		$2,968,978	
TOTAL EXPENDITURES			**$6,894,382**
BALANCE			**$0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. City of Kamloops – Fire Protection Agreement	$ 943,341.26
b. City of Kamloops – Sanitary Sewer Agreement	$ 160,000.00

Note: This Budget includes the two attached Appendices.

a. Appendix A – Reserve Fund Balances
b. Appendix B – Development Cost Charges Reserve Funds

SCHEDULE B – EXPENDITURES

DISTRICT 1

(KIB General)

1. General Government Expenditures	
a. Executive and Legislative	$106,095.00
b. General Administrative	$260,502.00
c. Public Works	$141,075.00
d. Health And Safety	$80,000.00
e. Environment	$74,507.00
f. Cultural-CRM Wood Arbour	$38,184.87
g. P and E	$61,517.00
h. Museum	$6,984.00
2. Transportation	
a. Domestic And Maintenance	$508,100.00
3. Recreation and Cultural Services	
a. Recreation	$224,196.00
b. Culture	$114,790.00
4. Community Development	
a. Education	$116,194.00
5. Other Services	
a. Social Programs and Assistance	$215,571.00
b. Elders and Youth	$140,000.00
6. Transfers into reserve funds	
a. DCC Expense	$356,775.00
b. Development Cost Charge Band Contribution Expense	$283,000.00
7.1. KIB General	
a. Fire Protection	$193,267.39
b. First Nations Over 65 & Handicapped	$3,600.00
c. First Nations Financial Need Grants	$3,536.00
d. BCAA	$19,916.00
e. Contingency	$27,794.00
f. Administrative	$277,942.00
g. Bad Debt	$38,055.00
7.2. G&M/Leonard Estates	

a. Fire Protection	$31,620.65
b. First Nations Over 65 & Handicapped	$38,426.00
c. First Nations Financial Need Grants	$38,844.00
d. Servicing Agreement	$21,399.00
e. BCAA	$1,092.00
f. Contingency	$1,537.00
g. Administrative	$15,371.00
7.3. Silver Sage	
a. Fire Protection	$9,510.99
b. First Nations Over 65 & Handicapped	$13,269.00
c. First Nations Financial Need Grants	$8,407.00
d. Servicing Agreement	$6,890.00
e. BCAA	$328.00
f. Contingency	$454.00
g. Administrative	$4,544.00
7.4. Sage Meadows	
a. Fire Protection	$15,566.10
b. First Nations Over 65 & Handicapped	$26,195.00
c. First Nations Financial Need Grants	$6,840.00
d. Servicing Agreement	$11,985.00
e. BCAA	$537.00
f. Contingency	$746.00
g. Administrative	$7,460.00
7.5. Tagish	
a. Fire Protection	$10,785.57
b. Servicing Agreement	$41,337.00
c. BCAA	$1,049.00
d. Contingency	$1,426.00
e. Administrative	$14,254.00
7.6. Wind Chimes	
a. Fire Protection	$13,035.67
b. First Nations Over 65 & Handicapped	$7,605.00
c. First Nations Financial Need Grants	$20,225.00
d. Servicing Agreement	$9,989.00
e. BCAA	$450.00

f. Contingency	$628.00
g. Administrative	$6,227.00
7.7. 7-Mile	
a. Fire Protection	$7,204.94
b. Servicing Agreement	$30,374.00
c. BCAA	$1,054.00
d. Contingency	$1,047.00
e. Administrative	$10,474.00
7.8. Mountain View Estates	
a. Fire Protection	$4,431.84
b. First Nations Over 65 & Handicapped	$292.00
c. First Nations Financial Need Grants	$1,140.00
d. Servicing Agreement	$5,725.00
e. BCAA	$153.00
f. Contingency	$212.00
g. Administrative	$2,132.00
h. City User Fee	$1,132.00
7.9. South Bend	
a. Fire Protection	$4,006.75
b. First Nations Over 65 & Handicapped	$1,690.00
c. First Nations Financial Need Grants	$1,140.00
d. Servicing Agreement	$4,730.00
e. BCAA	$138.00
f. Contingency	$191.00
g. Administrative	$1,911.00
TOTAL EXPENDITURES:	**$3,758,813.00**

SCHEDULE C – EXPENDITURES

DISTRICT 2

(Paul Lake)

1. General Government Expenditures	
a. General Administrative	$16,659.00
b. Other Fiscal Services (BCA)	$1,416.00
2. Community Development	
a. Heritage Protection – Rights And Title	$68,915.00
3. Grants	
a. First Nations Financial Need Grants	$21,879.00
b. First Nations Over 65 & Handicapped Grants	$21,170.00
4. Contingency Amounts	
a. Contingency Amounts	$1,666.00
5. Local Development Servicing Agreement	
a. Local Development Servicing Agreement	$34,886.00
TOTAL EXPENDITURES:	**$166,591.00**

SCHEDULE D – EXPENDITURES

DISTRICT 3

(Sun Rivers)

1. General Government Expenditures	
a. Executive and Legislative	$296,898.00
b. Other Fiscal Services (BCA)	$20,096.00
2. Protection Services	
a. Firefighting	$575,184.66
3. Recreation and Cultural Services	
a. Recreation	$224,196.00
4. Community Development	
a. Housing	$299,801.85
5. Environment Health Services	
a. Garbage Waste Collection and Disposal	$20,000.00
6. Fiscal Services	
a. City Service User Fee	$166,075.00
7. Other Services	
a. Education	$116,194.00
b. Cultural-wood arbour	$52,372.99
8. Grants	
a. First Nations Financial Needs Grant	$201,690.00
b. First Nations Over 65 & Handicapped Grants	$173,180.00
9. Contingency Amounts	
a. Contingency Amounts	$29,690.00
10. Local Development Servicing Agreement	
a. Local Development Servicing Agreement (CORIX)	$793,600.00
TOTAL EXPENDITURES:	**$2,968,978.00**

APPENDIX A

Reserve Fund Balances

1. **Development Cost Charge Band Contribution Expense Fund**	
Beginning balance as of April 1, 2015:	$283,000.00
Transfers out	
a. to local revenue account:	$0.00
b. to _____ reserve fund as a transfer:	$0.00
c. moneys borrowed for another purpose:	$0.00
Transfers in	
a. from local revenue account:	$283,000.00
b. from _____ reserve fund as a transfer to fund:	$0.00
c. borrowed moneys repaid to fund:	$0.00
Interest earned in current year:	$ 6,225.00
Ending balance as of March 31, 2016:	$567,414.00

2. **Capital Infrastructure Replacement & Improvement Reserve Fund**	
Beginning balance as of April 1, 2015:	$544,620.13
Transfers out	
a.. to local revenue account:	$0.00
b. to _____ reserve fund as a transfer:	$0.00
c. moneys borrowed for another purpose:	$0.00
Transfers in	
a. from local revenue account:	$0.00
b. from _____ reserve fund as a transfer to fund:	$0.00
c. borrowed moneys repaid to fund:	$0.00
Interest earned in current year:	$ 5,989.82
Ending balance as of March 31, 2016:	$550,609.95

APPENDIX B

Development Cost Charges Reserve Fund Balances

1. **Sewer Facilities**	
Beginning balance as of April 1, 2015:	$7,891.73
Transfers out	
a. to local revenue account:	$0.00
b. to _____ DCC reserve fund as a transfer:	$0.00
c. moneys borrowed for another purpose:	$0.00
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$6,490.00
b. from _____ DCC reserve fund as a transfer to fund:	$0.00
c. borrowed moneys repaid to fund:	$0.00
Interest earned in current year:	$ 35.95
Ending balance as of March 31, 2016:	$14,417.68
2. **Stormwater Facilities**	
Beginning balance as of April 1, 2015:	$1,837.61
Transfers out	
a. to local revenue account:	$0.00
b. to _____ DCC reserve fund as a transfer:	$0.00
c. moneys borrowed for another purpose:	$0.00
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$2,855.00
b. from _____ DCC reserve fund as a transfer to fund:	$0.00
c. borrowed moneys repaid to fund:	$0.00
Interest earned in current year:	$ 51.62
Ending balance as of March 31, 2016:	$4,744.23
3. **Transportation Facilities**	
Beginning balance as of April 1, 2015:	$145,311.95
Transfers out	
a. to local revenue account:	$0.00
b. to _____ DCC reserve fund as a transfer:	$0.00
c. moneys borrowed for another purpose:	$0.00
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$289,490.00
b. from _____ DCC reserve fund as a transfer to fund:	$0.00

c. borrowed moneys repaid to fund:	$0.00
Interest earned in current year:	$ 4,782.82
Ending balance as of March 31, 2016:	$439,584.77
4. **Providing and improving parks and recreation land**	
Beginning balance as of April 1, 2015:	$0.00
Transfers out	
a. to local revenue account:	$0.00
b. to _____ DCC reserve fund as a transfer:	$0.00
c. moneys borrowed for another purpose:	$0.00
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$1,110.00
b. from _____ DCC reserve fund as a transfer to fund:	$0.00
c. borrowed moneys repaid to fund:	$0.00
Interest earned in current year:	$ 2.21
Ending balance as of March 31, 2016:	$1,122.21
5. **Water Facilities**	
Beginning balance as of April 1, 2015:	$8,598.80
Transfers out	
a. to local revenue account:	$0.00
b. to _____ DCC reserve fund as a transfer:	$0.00
c. moneys borrowed for another purpose:	$0.00
Transfers in	
a. DCC revenues to be collected in budget year (estimated):	$56,830.00
b. from _____ DCC reserve fund as a transfer to fund:	$0.00
c. borrowed moneys repaid to fund:	$0.00
Interest earned in current year:	$ 719.72
Ending balance as of March 31, 2016:	$66,148.52

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc Annual Rates Law, 2015

Dated at Edmonton, Alberta this 25th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TK'EMLÚPS TE SECWÉPEMC

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Kamloops Indian Band Property Assessment Law, 2008*;

"First Nation" means Tk'emlúps te Secwépemc, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Kamloops Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedules A-C for each District upon the assessed value of all taxable property in each property class in each District.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than three hundred and fifty dollars ($350), the taxable property shall be taxed at three hundred and fifty dollars ($350) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedules attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of June 2015, at Kamloops, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Shane Gottfriedson

Councillor Jeanette Jules

Councillor Rosanne Casimir

Councillor Richard Jules

Councillor Katy Gottfriedson

Councillor Colleen Mosterd-McLean

Councillor Ed Jensen

Councillor Fred Seymour

SCHEDULE A
DISTRICT 1
(KIB GENERAL)
TAX RATES

PROPERTY CLASS	RATE PER $1,000 Assessed
Class 1 – Residential	8.248330
Class 2 – Utilities	31.840570
Class 5 – Light Industry	22.818610
Class 6 – Business and Other	22.870510
Class 8 – Recreational Property/Non-Profit Organization	6.044900

SCHEDULE B
DISTRICT 2
(PAUL LAKE)

TAX RATES

PROPERTY CLASS	RATE PER $1,000 Assessed Value
Class 1 – Residential	6.875570

SCHEDULE C
DISTRICT 3
(SUN RIVERS)

TAX RATES

PROPERTY CLASS	RATE PER $1,000 Assessed Value
Class 1 – Residential	8.686800
Class 6 – Business and Other	22.073700
Class 8 – Recreational Property/Non-Profit Organization	17.398700

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tla-o-qui-aht First Nations in the Province of British Columbia,

Tla-o-qui-aht First Nations Annual Expenditure Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TLA-O-QUI-AHT FIRST NATIONS
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Tla-o-qui-aht First Nation has enacted the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law, August 9, 1995*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal Management Act,* pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the taxation year;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nation duly enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment and Taxation Law" means the *Tla-o-qui-aht First Nation Assessment and Taxation By-Law, 1995*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tla-o-qui-aht First Nations, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"taxable property" means property in a reserve that is subject to taxation under a property taxation law.

3. The First Nation's annual budget for the budget year beginning April 1, 2015 and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning April 1, 2016 and ending

March 31, 2017 is set out in the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of June , 2015, at Tofino, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

A quorum of Council consists of four (4) members of Council.

Chief Francis Frank

Councillor James Frank

Councillor Moses Martin

Councillor Terry Dorward

Councillor Elmer Frank

Councillor Remi Tom

Councillor Anna Masso

Councillor Joe Martin

Councillor Joe David

Councillor Karl Wagner

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$ 177,000
TOTAL REVENUES	**$177,000**
EXPENDITURES	
1. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	$175,230
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beatification	
h. Other Regional Planning and Development	
2. Contingency Amounts	$ 1,770
TOTAL EXPENDITURES	$177,000
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tla-o-qui-aht First Nations in the Province of British Columbia,

Tla-o-qui-aht First Nations Annual Rates Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TLA-O-QUI-AHT FIRST NATIONS

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Tla-o-qui-aht First Nation has enacted the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law, August 9, 1995*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal Management Act,* pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment and Taxation Law" means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-Law, August 9, 1995*;

"First Nation" means the Tla-o-qui-aht First Nation, being a band named in the schedule to the Act;

"property taxation law" means a enacted by the First Nation under paragraph 5(1)(a) of the Act; and

"taxable property" means property in a reserve that is subject to taxation under a property taxation law.

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment and Taxation Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and

liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19 day of June , 2015, at Tofino, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Francis Frank

Councillor Moses Martin

Councillor James Frank

Councillor Terry Dorward

Councillor Anna Masso

Councillor Elmer Frank

Councillor Remi Tom

Councillor Karl Wagner

Councillor Joe David

Councillor Joe Martin

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 1 – Residential	5.8458
Class 2 – Utilities	25.1514
Class 4 – Major Industry	
Class 5 – Light Industry	
Class 6 – Business and Other	17.4630
Class 7 – Forest Land	
Class 8 – Recreational Property/Non-Profit Organization	16.4555
Class 9 – Farm	

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobacco Plains Indian Band in the Province of British Columbia,

Tobacco Plains Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TOBACCO PLAINS INDIAN BAND

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Tobacco Plains Indian Band Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015 and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except section 5.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2015, at the Tobacco Plains Band Office, in the Province of British Columbia.

A Quorum of Council consists of (3) Three members of Council.

Chief Mary Mahseelah

Councillor Dan Gravelle

Councillor Robert Luke

Councillor Jason Gravelle

Councillor Corey Letcher

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES:		
1. Local revenues for current fiscal year:		
a. Property tax		**$ 55,256.88**
TOTAL REVENUES		
PART 2: EXPENDITURES		
1. General Government Expenditures		
a. Executive and Legislative Fees	$ 1,000.00	
b. General Administration	$ 6,100.00	
c. Other General Government	$ 300.00	
d. Audit Fees	$ 2,000.00	
e. Contract Fees	$ 5,459.00	
f. Tax Administrator Wages	$ 16,852.57	
g. Travel	$ 1,500.00	
h. Tax Administrator Benefits	$ 3,590.31	
i. Training	$ 1,000.00	
j. Administration Fees		
k. Bank Charges	$ 500.00	
2. Protection Services		
a. Fire Fighting	$ 1,000.00	
3. Transportation		
a. Roads and Streets	$ 7,500.00	
b. Snow and Ice Removal	$ 2,000.00	
4. Environmental Health Services		
a. Garbage Waste Collection and Disposal	$ 2,000.00	
5. Grants		
a. Homeowner Grant Equivalents:	$ 3,902.00	
b. Other Grants		
6. Contingency Amounts	$ 553.00	
TOTAL EXPENDITURE		**$ 55,256.88**
BALANCE		0.00

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tobacco Plains Indian Band in the Province of British Columbia,

Tobacco Plains Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TOBACCO PLAINS INDIAN BAND

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tobacco Plains Indian Band duly enacts as follows:

1. This Law may be cited as the *Tobacco Plains Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Tobacco Plains Indian Band Property Assessment Law, 2008*;

"First Nation" means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tobacco Plains Indian Band Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3,

(a) where the amount of the tax levied on taxable property classified as Class 1 residential in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year; and

(b) where the amount of the tax levied on taxable property classified as Class 2 utility in a taxation year is less than three hundred and fifty dollars ($350.00), the taxable property shall be taxed at three hundred and fifty dollars ($350.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2015 at Tobacco Plains Indian Band Offices, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Mary Mahseelah

Councillor Dan Gravelle

Councillor Robert Luke

Councillor Jason Gravelle

Councillor Corey Letcher

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value:
1 Residential	12.0314
2 Utilities	54.3100
3 Supportive Housing	
4 Major Industry	
5 Light Industry	
6 Business and Other	
7 Forest Land	
8 Recreational Property/Non-Profit Organization	
9 Farm	19.5956

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsartlip First Nation in the Province of British Columbia,

Tsartlip First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSARTLIP FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Tsartlip First Nation Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tsartlip First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsartlip First Nation Property Taxation Law, 2012*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and

ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1)The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2015, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

CHIEF Don Tom

COUNCILLOR PAUL R. SAM

COUNCILLOR JONI OLSEN

COUNCILLOR VERNA ELLSWORTH

COUNCILLOR BERNICE SMITH

COUNCILLOR SIMON SMITH, JR.

COUNCILLOR WILLIAM MORRIS

COUNCILLOR CURTIS OLSEN

COUNCILLOR PHIL TOM

COUNCILLOR GORD ELLIOTT

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	83,505.21
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	0.00
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	16,622.30
TOTAL REVENUES		**$66,882.91**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	7500.00
	b. General Administrative	10000.00
2.	Protection Services	
	a. Policing	1500.00
	b. Firefighting	2000.00
	c. Regulatory Measures	1000.00
3.	Transportation	
	a. Roads and Streets	1750.00
	b. Snow and Ice Removal	1000.00
4.	Recreation and Cultural Services	
	a. Recreation	2500.00
	b. Culture	1000.00
5.	Community Development	
	a. Education	1250.00
	c. Planning and Zoning	1250.00
	d. Community Planning	1250.00
	e. Economic Development Program	1750.00
	f. Heritage Protection	1000.00
6.	Environment Health Services	
	b. Sewage Collection and Disposal	7500.00
	c. Garbage Waste Collection and Disposal	5000.00
7.	Fiscal Services	
	b. Debt Payments - First Nations Finance Authority	0.00
	e. Other Debt Charges	4000.00
	f. Other Fiscal Services	1000.00

8. Other Services	
a. Health	1250.00
b. Social Programs and Assistance	1250.00
9. Grants:	
a. Home owner grant equivalents:	5444.91
10. Contingency Amounts	6688.00
TOTAL EXPENDITURES	**$66,882.91**
BALANCE	**0.00**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

1. District of Central Saanich Fire Service Agreement $51,245.22*
(*Paid partially from local revenues and partially from general revenues)
2. District of Central Saanich General Service Agreement $6023.26
(Including general government services, emergency measures (PEMO), public works and parks and recreation)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsartlip First Nation in the Province of British Columbia,

Tsartlip First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSARTLIP FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsartlip First Nation duly enacts as follows:

1. This Law may be cited as the *Tsartlip First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Tsartlip First Nation Property Assessment Law, 2012;*

"First Nation" means the Tsartlip First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsartlip First Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred and fifty dollars ($150), the taxable property shall be taxed at one hundred and fifty dollars ($150) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May, 2015, at Brentwood Bay, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

CHIEF Don Tom

Councillor Paul Sam, Sr.

Councillor Joni Olsen

Councillor Verna Ellsworth

Councillor Bernice Smith

Councillor Simon Smith, Jr.

Councillor William Morris

Councillor Curtis Olsen

Councillor Phil Tom

Councillor Gord Elliott

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER $1000 of assessed value
Class 1 – Residential	6.88093
Class 2 – Utilities	36.30640
Class 6 - Business and Other	16.96120
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	13.13942
Class 9 - Farm	9.16565

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSAWOUT FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Tsawout First Nation Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tsawout First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsawout First Nation Property Taxation Law, 2008.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of Part 1 of the Schedule, and all of Part 2 of the Schedule except section 9.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of May, 2015, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Harvey Underwood

Councillor John Wilson

Councillor Louis Claxton

Councillor Allan Claxton

Councillor Toby Joseph

Councillor Stan Sam

Councillor Samantha Etzel

Councillor Elizabeth Hermsen

BRITISH COLUMBIA

Marie Vander Heiden
A Commissioner for Taking Affidavits for
British Columbia. February 28, 2017

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:

a. Property Tax		$1,066,395
b. Tax Search Revenue		$600
c. BC HOG Benefit		$75,000
d. Assumed Penalty And Interest		$15,000
	Total:	**$1,156,995**

PART 2: EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative		$80,000
b. General Administrative		$124,286
c. Other General Government		$16,000
2. Protection Services		
a. Firefighting		$50,000
b. Animal Control		$6,000
3. Transportation		
a. Roads and Streets		$30,000
b. Snow and Ice Removal		$10,000
4. Recreation and Cultural Services		
a. Recreation		$25,000
b. Culture		$35,000
c. Other Recreation and Culture		$20,000
7. Fiscal Services		
a. Interim Financing Payments to the First Nations Finance Authority		$140,000
8. Other Services		
a. Health		$45,000
b. Mosquito Control		$20,000
c. General Services - Municipal		$75,000
9. Grants		
a. Homeowner Grants		$414,000
10. Contingency Amounts		
a. Contingency Amount		$66,709
	Total:	**$1,156,995**
	Balance:	**0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

1 District of Central Saanich - General Service Agreement	$75,000
2 District of Central Saanich - Fire Protection Agreement	$50,000
3 District of Central Saanich - Mosquito Control Agreement	$20,000
4 Capital Regional District - Hospital Service Agreement	$45,000

Note: This Budget includes Appendix A

Appendix A
Reserve Fund Balances

1. Contingency Reserve Fund	
Beginning balance as of April 1, 2015	$156,109
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$800
Ending balance as of March 31, 2016	$ 156,909
2. Capital Projects Reserve Fund	
Beginning balance as of April 1, 2015	$407,053
Transfers out	
a. to local revenue account:	$
b. to _____ reserve fund as a transfer:	$
c. moneys borrowed for another purpose:	$
Transfers in	
a. from local revenue account:	$
b. from _____ reserve fund as a transfer to fund:	$
c. borrowed moneys repaid to fund:	$
Interest earned in current year:	$1,800
Ending balance as of March 31, 2016	$408,853

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSAWOUT FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Tsawout First Nation Property Assessment Law, 2008*;

"First Nation" means the Tsawout First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsawout First Nation Property Taxation Law, 2008*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where:

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than three hundred and fifty dollars ($350), and

(b) no taxpayer for that taxable property is sixty-five (65) years of age or over,

the taxable property shall be taxed at three hundred and fifty dollars ($350) for the taxation year.

5. Notwithstanding section 3, where:

(a) the amount of the tax levied on Class 1 taxable property in a taxation year is less than one hundred and fifty dollars ($150), and

(b) a taxpayer for that taxable property is at least sixty-five (65) years of age,

the taxable property shall be taxed at one hundred and fifty dollars ($150) for the taxation year.

6. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

TSAWOUT FIRST NATION
ANNUAL RATES LAW, 2015

7. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the ~~22~~29th day of ~~May~~July, 2015, at Saanichton, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

QUORUM: 5

Chief Harvey Underwood | Councillor E. Samantha Etzel | Councillor John Etzel

Councillor Karen Harry | Councillor Abraham Pelkey | Councillor Stanley Sam

Councillor Bruce Underwood | Councillor Mavis Underwood | Councillor John Wilson

TSAWOUT FIRST NATION
ANNUAL RATES LAW, 2015

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed value:
1 Residential	7.492111
2 Utilities	34.855623
3 Supportive Housing	-
4 Major Industry	-
5 Light Industry	-
6 Business and Other	21.687231
7 Forest Land	-
8 Recreational Property/Non-Profit Organization	17.977432
9 Farm	-
10 Regulated Railway	-
11 Regulated Railway Utility	-

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ts'kw'aylaxw First Nation in the Province of British Columbia,

Ts'kw'aylaxw First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 23rd day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TS'KW'AYLAXW FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Ts'kw'aylaxw First Nation First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"Annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Ts'kw'aylaxw First Nation, being a band named in the schedule to the Act;

"Interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"Local revenues" means money raised by the First Nation under a property taxation law;

"Property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending

March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of July 2015, at Ts'kw'aylaxw, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Francis Alec

Councillor Matilda Brown

Councillor Gabriel Harry

Councillor Judith Higginbottom

Councillor Brenda McDonald

Councillor Dolores McDonald

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$57,122
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	
2. Accumulated Deficit - Local revenues carried over from the previous fiscal year	
TOTAL REVENUES	**$57,122**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	33,872
c. Other General Government – Legal Fees & Tax Appeals	8,500
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	2,500
b. Snow and Ice Removal	2,500
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	5,350
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	

d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
8. Contingency Amounts	4,400
TOTAL EXPENDITURES	**$57,122**
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ts'kw'aylaxw First Nation in the Province of British Columbia,

Ts'kw'aylaxw First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 23rd day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TS'KW'AYLAXW FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Ts'kw'aylaxw First Nation duly enacts as follows:

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015;*

"First Nation" means the Ts'kw'aylaxw First Nation, being a band named in the schedule to the Act;

"Property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20TH day of July, 2015, at Ts'kw'aylaxw , in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Francis Aleck

Councillor Matilda Brown

Councillor Gabriel Harry

Councillor Judith Higginbottom

Councillor Brenda McDonald

Councillor Dolores McDonald

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 OF ASSESSED VALUE
Class 1 – Residential	10.5648
Class 2 – Utilities	32.7360
Class 4 - Major Industry	30.2190
Class 5 - Light Industry	25.6270
Class 6 - Business and Other	22.1717
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	9.5924
Class 9 - Farm	12.3415

TS'KW'AYLAXW FIRST NATION
PROPERTY ASSESSMENT LAW, 2015

[Effective March 26, 2015]

TABLE OF CONTENTS

PART I	Citation	[s. 1]
PART II	Definitions and References	[s. 2]
PART III	Administration	[ss. 3–5]
PART IV	Assessed Value	[ss. 6–7]
PART V	Requests for Information and Inspections	[ss. 8–9]
PART VI	Assessment Roll and Assessment Notice	[ss. 10–17]
PART VII	Errors and Omissions in Assessment Roll	[ss. 18–19]
PART VIII	Reconsideration of Assessment	[s. 20]
PART IX	Assessment Review Board	[ss. 21–27]
PART X	Appeal to Assessment Review Board	[ss. 28–51]
PART XI	General Provisions	[ss. 52–58]

SCHEDULES

I Property Classes
II Request for Information by Assessor
III Notice of Assessment Inspection
IV Declaration of Purpose for the Use of Assessment Information
V Assessment Notice
VI Request for Reconsideration of Assessment
VII Notice of Appeal to Assessment Review Board
VIII Notice of Withdrawal
IX Notice of Hearing
X Order to Attend Hearing/Produce Documents
XI Certification of Assessment Roll by Assessor

WHEREAS:

A. The Ts'kw'aylaxw First Nation is a band named in the schedule to the *First Nations Fiscal Management Act*;

B. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

C. The Council of the Ts'kw'aylaxw First Nation deems it to be in the best interests of the Ts'kw'aylaxw First Nation to make a law for such purposes; and

D. The Council of the Ts'kw'aylaxw First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the Ts'kw'aylaxw First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

"Assessment Review Board" means a board established by the Council in accordance with Part IX;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment Notice" means a notice containing the information set out in Schedule V;

"assessment roll" means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

"assessor" means a person appointed by the Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"manufactured home" means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

(a) be moved from one place to another by being towed or carried, and

(b) provide

(i) a dwelling house or premises,

(ii) a business office or premises,

(iii) accommodation for any other purpose,

(iv) shelter for machinery or other equipment, or

(v) storage, workshop, repair, construction or manufacturing facilities;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend Hearing/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means a participant in an assessment appeal under section 32;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

"Province" means the province of British Columbia;

"reserve" means any land set apart for the use and benefit of the Ts'kw'aylaxw First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"revised assessment roll" means an assessment roll amended in accordance with section 12;

"supplementary assessment roll" means an assessment roll under section 19;

"tax administrator" means the person appointed by the Council to that position under the Taxation Law;

"Taxation Law" means the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the Ts'kw'aylaxw First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Assessor

3.(1) The Council shall appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by the Council.

(2) An assessor appointed by the Council shall be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the First Nations Financial Management Board to act as agent of the Ts'kw'aylaxw First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor shall assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by the Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll shall be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor shall assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor shall determine the assessed value of an interest in land and shall enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

(a) present use;

(b) location;

(c) original cost;

(d) replacement cost;

(e) revenue or rental value;

(f) selling price of the interest in land and comparable interests in land;

(g) economic and functional obsolescence; and

(h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise shall be valued as the property of a going concern.

(9) Where the Ts'kw'aylaxw First Nation, in a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor shall consider the restriction.

(10) The Council hereby establishes those property classes established by the Province for provincial property assessment purposes that are set out in Schedule I, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The assessor shall

(a) assess interests in land according to the property classes established under subsection (10); and

(b) use the provincial classification rules for each property class.

(12) Where a property falls into two (2) or more property classes, the assessor shall determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(14) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor shall use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c. 111 are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person shall provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor shall deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll shall make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property shall be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor shall be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant shall, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor shall complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll shall be in paper or electronic form and shall contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and

(g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and shall be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor shall

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to the Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor shall

(a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;

(b) date and initial amendments made to the assessment roll under this section; and

(c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor shall

(a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified revised assessment roll to the Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the Ts'kw'aylaxw First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by the Council, the assessment roll is open to inspection in the Ts'kw'aylaxw First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection (1), the Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person shall not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information shall be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor shall enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor shall, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice is deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll shall give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) Subject to subsection 14(3) and subsection (7), the assessor shall provide, to any person who requests it and pays to the assessor the fee prescribed from time to time under the *Assessment Act*, R.S.B.C. 1996, c. 20, the information contained in the current Assessment Notice sent by the assessor.

(7) Where information has been omitted or obscured under subsection 15(1), the assessor shall omit that information from a notice provided under subsection (6).

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor shall notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2) or section 20.

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

(a) holder of the interest in land; and

(b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor shall give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

(i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or

(ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

(i) are substantially damaged or destroyed after October 31 and before the following January 1, and

(ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor shall not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor shall mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

(a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor shall assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section shall not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor shall assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor shall create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor shall, as soon as practicable, after issuing a supplementary assessment roll

(a) deliver a certified copy of the supplementary assessment roll to the Council;

(b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and

(c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment shall

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor shall consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor shall

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person shall not appeal the modified assessment and shall withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) the Council shall, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board shall consist of not less than three (3) members, including

(a) at least one (1) member who is a member of the law society of the Province,

(b) at least one (1) member who has experience in assessment appeals in the Province, and

(c) where possible, at least one (1) member who is a member of the Ts'kw'aylaxw First Nation but not a member of the Council,

but shall not include any person who has been convicted of an indictable offence under the *Criminal Code* within ten (10) years prior to their appointment.

(3) Each member of the Assessment Review Board shall hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The Ts'kw'aylaxw First Nation shall remunerate the members of the Assessment Review Board for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by the Council.

(2) The rates of remuneration for the Assessment Review Board are as follows:

(a) for the chair or acting chair, the maximum per diem rate established from time to time by the Province for a part-time chair of a provincial administrative tribunal categorized as Group 1,

(b) for a member or replacement member appointed to act, other than the chair, who meets the criteria set out in subsection 21(2), the maximum per diem rate established from time to time by the Province for a part-time vice-chair of a provincial administrative tribunal categorized as Group 1, and

(c) for any member or replacement member appointed to act, other than those referenced in paragraphs (a) and (b), the maximum per diem rate established from time to time by the Province for a part-time member of a provincial administrative tribunal categorized as Group 1,

calculated in accordance with subsection (3).

(3) The remuneration under subsection (2) shall be calculated as follows:

(a) a member of the Assessment Review Board shall be paid the applicable per diem rate where the members spends more than four (4) hours of time on the activities of the Assessment Review Board in a twenty-four (24) hour day; and

(b) a member of the Assessment Review Board shall be paid one-half (1/2) of the applicable per diem rate where the member spends four (4) hours or less of time on the activities of the Assessment Review Board in a twenty-four (24) hour day.

(4) The Ts'kw'aylaxw First Nation shall reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out the member's duties.

Conflicts of Interest

23.(1) A person shall not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the Ts'kw'aylaxw First Nation or a member of the Council;

(c) is an employee of the Ts'kw'aylaxw First Nation; or

(d) has financial or business dealings with the Ts'kw'aylaxw First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the Ts'kw'aylaxw First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) The Council shall, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair shall

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, the Council shall designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Duties of the Tax Administrator

25. The tax administrator shall

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. The Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an indictable offence under the *Criminal Code*;

(b) has unexcused absences from three (3) hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board shall act faithfully, honestly and impartially and to the best of their skill and ability, and shall not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board shall

(a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and

(b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the Ts'kw'aylaxw First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice or information contained in the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 805 Renfrew Avenue Kamloops, BC V2B 3X3.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal shall be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair shall, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair shall, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

(a) results in a decrease in the assessed value of the property;

(b) does not change the classification of the property; and

(c) does not result in the removal of an exemption.

(4) In any year where the Assessment Review Board will conduct more than one (1) hearing, the chair and the assessor shall, where possible, schedule the hearings consecutively.

Parties

32. The parties in a hearing, except as provided in subsection 31(3), are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor or chair, as the case may be shall, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board shall commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair shall

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board shall proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board shall give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing shall be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board shall give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board shall give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board shall pay to the person the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c. 80, plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair shall sign and issue an Order to Attend Hearing/Produce Documents and the party shall serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness shall pay the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c. 80, plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case shall be in writing and filed with the court registry and shall include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board shall

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing shall be deferred until the matter is decided by the court;

(b) during the hearing, the hearing shall be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision shall be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board shall dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board shall, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty dollars ($30).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information shall not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) shall be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order;

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the Ts'kw'aylaxw First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Repeal

57. The *Pavilion Indian Band Assessment By-law*, as amended, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 16 day of February, 2015, at Pavilion, in the Province of British Columbia.

A quorum of the Council consists of four (4) members of the Council.

signed Francis Aleck
Chief Francis Aleck

signed Gary Harry
Councillor Gary Harry

signed Matilda Brown
Councillor Matilda Brown

signed Brenda McDonald
Councillor Brenda McDonald

signed Judith Higginbottom
Councillor Judith Higginbottom

signed Dolores McDonald
Councillor Dolores McDonald

SCHEDULE I

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE TS'KW'AYLAXW FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015,* I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the Ts'kw'aylaxw First Nation

Dated: _____, 20___ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*, the assessor for the Ts'kw'aylaxw First Nation proposes to conduct an inspection of the above-referenced assessable property on _____ , 20___ at ____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you shall make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____

Assessor for the Ts'kw'aylaxw First Nation

Dated: _____, 20___ .

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____[province], _____ [postal code], declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____
[please print name]

Dated: _____, 20____ .

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Ts'kw'aylaxw First Nation and delivered to the Ts'kw'aylaxw First Nation Council.

The following person(s) is/are the holders of the interest in land:

_____

_____

[Name(s) & addresses]

The interest in land is classified as: _____

The assessed value by classification of the interest in land is: _____

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal shall be in writing in the form and accompanied by the fee specified in the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015.*

_____

Assessor for the Ts'kw'aylaxw First Nation

Dated: _____, 20___ .

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Ts'kw'aylaxw First Nation _____

[address]

PURSUANT to the provisions of the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1) _____

(2) _____

(3) _____

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____, 20___ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Ts'kw'aylaxw First Nation _____

[address]

PURSUANT to the provisions of the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

_____

_____

[description of the property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

(1) _____

(2) _____

(3) _____

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20____ .

NOTE: A copy of the Assessment Notice or information contained in the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Ts'kw'aylaxw First Nation _____

_____ [address]

PURSUANT to the provisions of the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land: _____

_____

Date of Notice of Appeal: _____

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20___ .

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Ts'kw'aylaxw First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents [list documents]:

_____

_____

and any other documents in your possession that may relate to this assessment.

A ____ dollar ($___) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents]:

_____

_____

OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____ [date].

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____, 20___ .

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor shall certify the assessment roll in the following form:

I, _____ , being the assessor for the Ts'kw'aylaxw First Nation, hereby certify that this is the Ts'kw'aylaxw First Nation [revised/supplementary] assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*.

_____

(Signature of Assessor)

Dated _____, 20___at _____ , _____ .
(City) (Province)

TS'KW'AYLAXW FIRST NATION
PROPERTY TAXATION LAW, 2015

[Effective March 26, 2015]

TABLE OF CONTENTS

Part I	Citation	[s. 1]
Part II	Definitions and References	[s. 2]
Part III	Administration	[ss. 3–4]
Part IV	Liability for Taxation	[ss. 5–7]
Part V	Exemptions from Taxation	[s. 8]
Part VI	Grants and Tax Abatement	[ss. 9–10]
Part VII	Levy of Tax	[ss. 11–13]
Part VIII	Tax Roll and Tax Notice	[ss. 14–18]
Part IX	Payment Receipts and Tax Certificates	[ss. 19–20]
Part X	Penalties and Interest	[ss. 21–23]
Part XI	Revenues and Expenditures	[ss. 24–25]
Part XII	Collection and Enforcement	[ss. 26–29]
Part XIII	Seizure and Sale of Personal Property	[ss. 30–35]
Part XIV	Seizure and Assignment of Taxable Property	[ss. 36–44]
Part XV	Discontinuance of Services	[s. 45]
Part XVI	General Provisions	[ss. 46–53]

SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. The Ts'kw'aylaxw First Nation is a band named in the schedule to the *First Nations Fiscal Management Act*;

B. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

C. The Council of the Ts'kw'aylaxw First Nation deems it to be in the best interests of the Ts'kw'aylaxw First Nation to make a law for such purposes; and

D. The Council of the Ts'kw'aylaxw First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*,

NOW THEREFORE the Council of the Ts'kw'aylaxw First Nation duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Ts'kw'aylaxw First Nation Property Assessment Law, 2015*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Land Code" means the *Ts'kw'aylaxw First Nation Land Code* enacted pursuant to the *First Nations Land Management Act*;

"Lands Manager" means the person responsible for the day-to-day management of Ts'kw'aylaxw First Nation Lands in accordance with the Land Code;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"manufactured home" has the meaning given to that term in the Assessment Law;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of British Columbia;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the Ts'kw'aylaxw First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of the Council present at a duly convened meeting;

"tax administrator" means a person appointed by the Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the Ts'kw'aylaxw First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

(3) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

PART III
ADMINISTRATION

Tax Administrator

3.(1) The Council shall, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator shall fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the Ts'kw'aylaxw First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the Ts'kw'aylaxw First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the First Nations Financial Management Board to act as agent of the Ts'kw'aylaxw First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the Ts'kw'aylaxw First Nation, recoverable by the Ts'kw'aylaxw First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the Ts'kw'aylaxw First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator shall refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts

that are due or accruing due to the Ts'kw'aylaxw First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator shall pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the Ts'kw'aylaxw First Nation;

(b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the Ts'kw'aylaxw First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the Ts'kw'aylaxw First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the Ts'kw'aylaxw First Nation;

(c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;

(e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

(f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by the Ts'kw'aylaxw First Nation or a member of the Ts'kw'aylaxw First Nation, as the case may be, where that interest in land is actually occupied by someone other than the Ts'kw'aylaxw First Nation or a member of the Ts'kw'aylaxw First Nation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) The Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act,* R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) shall be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) shall be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) shall be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act,* R.S.B.C. 1996, c. 194 if the holder's property was subject to taxation by a local government.

(4) The Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII

LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, the Council shall adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes shall be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes shall be paid at the office of the Ts'kw'aylaxw First Nation during normal business hours, by cheque, direct deposit or cash.

(3) Payment of taxes made by cheque shall be made payable to the Ts'kw'aylaxw First Nation.

Special Levy

13. If the Ts'kw'aylaxw First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund, the Council shall make or amend such property taxation laws as necessary in order to recover the amount payable.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before May 31 in each taxation year, the tax administrator shall create a tax roll for that taxation year.

(2) The tax roll shall be in paper or electronic form and shall contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 1 in each taxation year, the tax administrator shall mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator shall enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator shall mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator shall amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator shall forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer shall be given thirty (30) days to pay those taxes and a penalty and interest shall not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor shall provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person shall provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator shall issue a receipt to the taxpayer and shall enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20. On receipt of a written request, and payment of the fee of fifty dollars ($50) for each tax roll folio searched, the tax administrator shall issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

PART X

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes shall be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law shall be placed into a local revenue account, separate from other moneys of the Ts'kw'aylaxw First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law shall be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by the Council shall

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund shall be deposited in a separate account and the moneys and interest earned on it shall be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the Ts'kw'aylaxw First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the Ts'kw'aylaxw First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the First Nations Financial Management Board has

(i) assumed third-party management of the Ts'kw'aylaxw First Nation's local revenue account, and

(ii) determined that moneys shall be borrowed from a reserve fund to meet the financial obligations of the Ts'kw'aylaxw First Nation,

the First Nations Financial Management Board may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council shall authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator shall invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the Ts'kw'aylaxw First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator shall request authorization from the Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2), the tax administrator shall issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate shall not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator shall maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator shall register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices shall be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator shall deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property shall deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator shall publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property shall not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property shall be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator shall conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice shall be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale shall be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property shall be paid to any holders of registered security interests in the property and to the Ts'kw'aylaxw First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator shall serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council shall, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator shall set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property shall be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator shall conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice shall be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the Ts'kw'aylaxw First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator shall, without delay, provide to the Minister of Indian Affairs and Northern Development and to the Lands Manager notice in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the Ts'kw'aylaxw First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the Ts'kw'aylaxw First Nation shall, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator shall provide to the Minister of Indian Affairs and Northern Development and to the Lands Manager written notice of the redemption.

(3) No assignment of taxable property shall be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the Ts'kw'aylaxw First Nation shall assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property shall not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator shall register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property shall be paid

(a) first, to the Ts'kw'aylaxw First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds shall be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the Ts'kw'aylaxw First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the Ts'kw'aylaxw First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the Ts'kw'aylaxw First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator shall deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The Ts'kw'aylaxw First Nation shall not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law shall not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent shall not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the Ts'kw'aylaxw First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the Ts'kw'aylaxw First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the Ts'kw'aylaxw First Nation shall be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it shall be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion shall be severed from the remainder of this Law and the decision that it is invalid shall not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.

Repeal

52. The *Pavilion Indian Band Taxation By-law*, as amended, is hereby repealed in its entirety.

Force and Effect

53. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 16 day of February, 2015, at Pavilion, in the Province of British Columbia.

A quorum of the Council consists of four (4) members of the Council.

signed Francis Aleck
Chief Francis Aleck

signed Gary Harry
Councillor Gary Harry

signed Matilda Brown
Councillor Matilda Brown

signed Brenda McDonald
Councillor Brenda McDonald

signed Judith Higginbottom
Councillor Judith Higginbottom

signed Dolores McDonald
Councillor Dolores McDonald

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE TS'KW'AYLAXW FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to subsection 18(1) of the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*, I request that you provide to me, in writing, no later than _____ **[Note: shall be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the Ts'kw'aylaxw First Nation

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and shall be paid immediately.

Payments shall be made at the offices of the Ts'kw'aylaxw First Nation, located at 35100 Highway 99 North, Lillooet BC, V0K 1V0 during normal business hours. Payment shall be by cheque, direct deposit or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

[Note to First Nation: Other taxes owing under other property taxation laws may be included in this notice.]

_____

Tax Administrator for the Ts'kw'aylaxw First Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 50
2.	For service of notice on each person or place by Ts'kw'aylaxw	$250
3.	For service of notice on each person or place by a process server, bailiff or delivery service	actual cost
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$50 per person per hour
6.	Actual costs incurred by the Ts'kw'aylaxw First Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Ts'kw'aylaxw First Nation

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $ _____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments shall be made at the offices of the Ts'kw'aylaxw First Nation, located at 35100 Highway 99 North, Lillooet BC, V0K 1V0 during normal business hours. Payment shall be by cheque, direct deposit or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Ts'kw'aylaxw First Nation

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection 31(1) of the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Ts'kw'aylaxw First Nation

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Ts'kw'aylaxw First Nation will take place on _____ , 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to subsection 32(1) of *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the Ts'kw'aylaxw First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Ts'kw'aylaxw First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to subsection 36(2) of the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Ts'kw'aylaxw First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Ts'kw'aylaxw First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the Ts'kw'aylaxw First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the Ts'kw'aylaxw First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Ts'kw'aylaxw First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. The Council of the Ts'kw'aylaxw First Nation will, without delay, provide to the Minister of Indian Affairs and Northern Development and to the Lands Manager notice in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the Ts'kw'aylaxw First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the Ts'kw'aylaxw First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*.

_____

Tax Administrator for the Ts'kw'aylaxw First Nation

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Ts'kw'aylaxw First Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Ts'kw'aylaxw First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Ts'kw'aylaxw First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the Ts'kw'aylaxw First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the Ts'kw'aylaxw First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Ts'kw'aylaxw First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The Council of the Ts'kw'aylaxw First Nation will, without delay, provide to the Minister of Indian Affairs and Northern Development and to the Lands Manager notice in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the Ts'kw'aylaxw First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*.

_____

Tax Administrator for the Ts'kw'aylaxw First Nation

Dated: _____ , 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Ts'kw'aylaxw First Nation Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Ts'kw'aylaxw First Nation

Dated: _____ , 20___ .

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Tsleil-Waututh Nation Property Assessment Law, 2010*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tsleil-Waututh Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 10.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2015, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Maureen Thomas

Councillor Charlene Aleck

Councillor Deanna B. George

Councillor Travis George

Councillor Liana Martin

Councillor Jennifer Thomas

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$1,774,387
2. Other Revenue (Utilities)	$1,027,756
TOTAL REVENUES	**$2,802,143**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 50,000
b. General Administrative	$ 100,000
c. Other General Government	$ 80,000
2. Protection Services	
3. Transportation	
a. Roads and Streets	$ 10,000
4. Recreation and Cultural Services	
a. Recreation	$ 10,000
b. Culture	$ 10,000
c. Heritage Protection	$ 10,000
d. Other Recreation and Culture	
5. Community Development	
a. Education	$ 10,000
b. Public Works	$ 189,000
6. Environment Health Services	
7. Fiscal Services	
8. Other Services	
a. BCAA	$ 29,000
b. Assessment Appeals	$ 10,000
c. District of North Vancouver MTSA	$1,821,712
9. Taxes Collected for Other Governments	
10. Grants:	
a. Home owner grant equivalents:	$ 452,431
11. Contingency Amounts	$ 20,000
TOTAL EXPENDITURES	$2,802,143
BALANCE	**$ 0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

a. **District of North Vancouver** $1,821,712

- Police
- Fire
- Library
- Parks and Recreations

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TSLEIL-WAUTUTH NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Tsleil-Waututh Nation Property Assessment Law, 2010*;

"First Nation" means the Tsleil-Waututh Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tsleil-Waututh Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($ 100.00), the taxable property shall be taxed at one hundred dollars ($ 100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2015, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Maureen Thomas

Councillor Charlene Aleck

Councillor Deanna B. George

Councillor Travis George

Councillor Liana Martin

Councillor Jennifer Thomas

2

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER Thousand dollars ($1,000.00)
Class 1 – Residential	4.24760
Class 2 – Utilities	56.91130
Class 4 - Major Industry	35.99083
Class 5 - Light Industry	19.66157
Class 6 - Business and Other	15.75414
Class 7 - Forest Land	N/A
Class 8 - Recreational Property/Non-Profit Organization	9.29902
Class 9 - Farm	N/A

TSLEIL-WAUTUTH NATION
FINANCIAL ADMINISTRATION LAW, 2015

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–23]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance Committee ..... [ss. 11–17]
Division 3 - Officers and Employees ..... [ss. 18–21]
Division 4 - Conduct Expectations ..... [ss. 22–23]
PART IV - Financial Management ..... [ss. 24–81]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 24–31]
Division 2 - Financial Institution Accounts ..... [ss. 32–33]
Division 3 - Expenditures ..... [ss. 34–41]
Division 4 - General Matters ..... [ss. 42–48]
Division 5 - Borrowing ..... [ss. 49–57]
Division 6 - Risk Management ..... [ss. 58–65]
Division 7 - Financial Reporting ..... [ss. 66–75]
Division 8 - Information and Information Technology ..... [ss. 76–81]
PART V - Capital Projects ..... [ss. 82–88]
PART VI - Miscellaneous ..... [ss. 89–99]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Council of the Tsleil-Waututh Nation considers it to be in the best interests of the Tsleil-Waututh Nation to make a law for such purposes,

NOW THEREFORE the Council of the Tsleil-Waututh Nation enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Tsleil-Waututh Nation Financial Administration Law, 2015*.

* The "Coming into Force" section of this Law details how the Law is to come into force. Be advised that the First Nations Financial Management Board approved this Law on January 26, 2015.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the Tsleil-Waututh Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the Tsleil-Waututh Nation appointed under section 70;

"authorized signatory" means the Councillors, the chief administrative officer, the director of public works, and any person that the Council has, by resolution, authorized to sign documents on behalf of the Tsleil-Waututh Nation;

"borrowing member" means a First Nation that has been accepted as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the Tsleil-Waututh Nation that has been approved by the Council;

"capital project" means the construction, rehabilitation or replacement of the Tsleil-Waututh Nation's tangible capital assets and any other major capital projects funded by local revenues in which the Tsleil-Waututh Nation or its related bodies are investors;

"Chair" means the Chair of the Finance Committee appointed under section 13;

"chief administrative officer" means the person responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Tsleil-Waututh Nation, appointed under section 18;

"chief financial officer" means the person responsible for the day-to-day management of the Tsleil-Waututh Nation's financial administration system, appointed under section 19;

"Council" means the Council of the Tsleil-Waututh Nation;

"Councillor" means a member of the Council of the Tsleil-Waututh Nation;

"director" means a person, other than an officer, who is employed as the head of a specific group of programs or area of the Tsleil-Waututh Nation administration, and who reports to the chief administrative officer;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

"FNFA" means the First Nations Finance Authority established under the Act;

"FNTC" means the First Nations Tax Commission established under the Act;

"FNTC standards" means the standards established from time to time by the Commission under the Act;

"Finance Committee" means the Finance Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Tsleil-Waututh Nation;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Tsleil-Waututh Nation's financial statements;

"financial institution" means the FNFA, a bank, or a credit union;

"financial records" means all records respecting the financial administration of the Tsleil-Waututh Nation, including the minutes of meetings of the Council and the Finance Committee;

"fiscal year" means the period beginning on April 1st of one year and ending on March 31st in the next year, as set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Land Code" means the *Tsleil-Waututh Nation Land Code*;

"life-cycle management program" means the program of inspection, review and planning for management of the Tsleil-Waututh Nation's tangible capital assets as described in section 85;

"local revenue law" means a local revenue law made by the Tsleil-Waututh Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"natural resource" means any material on or under the Tsleil-Waututh Nation's lands in their natural state which when extracted has economic value;

"officer" means the chief administrative officer, chief financial officer, tax administrator and any other employee of the Tsleil-Waututh Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"related body" means

(a) any agency of the Tsleil-Waututh Nation,

(b) any corporation in which the Tsleil-Waututh Nation has a material or controlling interest,

(c) any partnership in which the Tsleil-Waututh Nation or another related body of the Tsleil-Waututh Nation is a partner with a material or controlling interest, or

(d) a trust of the Tsleil-Waututh Nation;

"replacement" includes substitution, in whole or in part, with another of the Tsleil-Waututh Nation's tangible capital assets;

"special purpose report" means a report described in subsection 69(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act;

"tax administrator" means the person appointed as tax administrator under the Tsleil-Waututh Nation's local revenue laws;

"Tsleil-Waututh Nation" means the Tsleil-Waututh Nation (formerly known as the Burrard Indian Band), being a band named in the schedule to the Act;

"Tsleil-Waututh Nation's financial assets" means all money and other financial assets of the Tsleil-Waututh Nation;

"Tsleil-Waututh Nation's lands" means all reserves of the Tsleil-Waututh Nation within the meaning of the *Indian Act,* and includes all lands that are or become subject to the Land Code;

"Tsleil-Waututh Nation law" means any law, including any by-law or code, of the Tsleil-Waututh Nation made by the Council or the membership of the Tsleil-Waututh Nation;

"Tsleil-Waututh Nation official" means a current or former Councillor, officer, director or employee of the Tsleil-Waututh Nation;

"Tsleil-Waututh Nation's records" means all records of the Tsleil-Waututh Nation respecting its governance, management, operations and financial administration;

"Tsleil-Waututh Nation's tangible capital assets" means all non-financial assets of the Tsleil-Waututh Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations, and

(e) have a replacement value of at least $20 000; and

"Vice-chair" means the vice-chair of the Finance Committee appointed under section 13.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "shall" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law shall be considered as always speaking and where a matter or thing is expressed in the present tense, it shall be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice shall be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the Tsleil-Waututh Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting shall be posted under this Law the notice shall be posted at least five (5) business days before the date of the meeting, unless the matter is urgent.

Calculation of Time

5. In this Law, time shall be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another Tsleil-Waututh Nation law, other than the Land Code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the Tsleil-Waututh Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the Tsleil-Waututh Nation whether or not they have been assigned or delegated to an officer, director, employee, committee, contractor or agent by or under this Law.

(2) The Council is responsible for hiring the officers and directors of the Tsleil-Waututh Nation, as the Council considers necessary, and setting the terms and conditions of their employment.

(3) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Tsleil-Waututh Nation law, the Council may delegate to any of its officers, directors, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of the Chair, Vice-chair and members of the Finance Committee;

(c) the approval of budgets and financial statements of the Tsleil-Waututh Nation; and

(d) the approval of borrowing of the Tsleil-Waututh Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Tsleil-Waututh Nation.

(2) The Council shall establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Tsleil-Waututh Nation assets.

(3) The Council shall establish policies and procedures respecting the avoidance and mitigation of conflicts of interest, including the following:

(a) defining the private interests of Councillors, officers, directors, employees, committee members, contractors and agents that could result in a conflict of interest;

(b) requiring Councillors to annually disclose relevant information respecting their private interests which could result in a conflict of interest;

(c) requiring the disclosure, by the persons referred to in paragraph (a), of actual or potential conflicts of interests as they arise, and keeping records of such disclosures;

(d) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;

(e) prohibiting any person referred to in paragraph (a) who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(f) specifying how any undisclosed or any alleged but not admitted conflicts of interest of Councillors are to be addressed.

(4) The Council shall not establish any policies or procedures or give any directions relating to the financial administration of the Tsleil-Waututh Nation that are in conflict with this Law, the Act or GAAP.

(5) The Council shall ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(6) The Council shall ensure that all of its policies, procedures and directions are documented and made available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) Annually the chief financial officer shall prepare, and include with the annual financial statements, a special purpose report separately listing:

(a) the total amount of remuneration, expenses and benefits paid or provided from the Tsleil-Waututh Nation to a Councillor;

(b) any contracts between the Tsleil-Waututh Nation and a Councillor for the supply of goods or services, including a general description of the nature of the contracts;

(c) the total amount of remuneration, expenses and benefits paid or provided from the Tsleil-Waututh Nation to the chief administrative officer; and

(d) any contracts between the Tsleil-Waututh Nation and the chief administrative officer for the supply of goods or services, including a general description of the nature of the contracts.

(2) Subsection (1) does not require the reporting of remuneration, expenses or benefits received

(a) in common by all members of the Tsleil-Waututh Nation;

(b) under a program or service universally accessible to all members of the Tsleil-Waututh Nation on published terms and conditions; or

(c) from a trust arrangement according to the terms of the trust.

Division 2 - Finance Committee

Interpretation

11. For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the Tsleil-Waututh Nation government that could, in the opinion of the Council, reasonably interfere with the exercise of independent judgment as a member of the Finance Committee, and

(b) an individual does not have a financial relationship with the Tsleil-Waututh Nation government as a result of the individual's receipt of the following from the Tsleil-Waututh Nation:

(i) remuneration for acting in their capacity as a Councillor or as a member of any Tsleil-Waututh Nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all Tsleil-Waututh Nation members;

(iv) payments or benefits paid under a program or service universally accessible to Tsleil-Waututh Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Finance Committee Established

12.(1) The Finance Committee of the Tsleil-Waututh Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the Tsleil-Waututh Nation.

(2) The Council shall appoint three (3) members of the Finance Committee, a majority of whom shall have financial competency and all of whom shall be independent.

(3) At least one (1) of the Finance Committee members shall be a Councillor.

(4) The following individuals are not eligible to be members of the Finance Committee:

(a) an individual who is an employee of the Tsleil-Waututh Nation;

(b) an individual who is the spouse, parent or child of an officer of the Tsleil-Waututh Nation;

(c) an individual who provides, or whose spouse, parent or child provides, consulting, advisory or other services to the Tsleil-Waututh Nation or its related bodies as a contractor; or

(d) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the Tsleil-Waututh Nation or its related bodies.

(5) The Council shall establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Finance Committee is eligible to be a member and is independent; and

(b) each member of the Finance Committee annually to sign a statement confirming that the member is independent.

(6) The Council may establish a policy that permits the Council to exempt an individual from subsections (4) and (5) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(7) Subject to subsections (8), (9) and (10), the Finance Committee members shall be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Finance Committee member may be removed from office by the Council if

(a) the member has unexcused absences from three (3) Finance Committee meetings;

(b) the member breaches the Act or this Law; or

(c) the Chair recommends removal for cause.

(9) If a Finance Committee member is removed from office, resigns or dies before the member's term of office expires, the Council shall as soon as practicable appoint a new Finance Committee member to hold office for the remainder of the first member's term of office.

(10) If a Finance Committee member is unable to attend or participate in a Finance Committee meeting due to personal circumstances or a conflict of interest, and the member's absence will leave the Finance Committee without a quorum, the Council may appoint an alternate member to participate as needed, provided that the person appointed as an alternate member

(a) is a Councillor; and

(b) satisfies all of the requirements set out in this Law for being a member of the Finance Committee.

Chair and Vice-chair

13.(1) The Council shall appoint a Chair and a Vice-chair of the Finance Committee, at least one of whom shall be a Councillor.

(2) If the Council appoints a non-Councillor as Chair,

(a) the Council must send to the chair notices and agendas of all Council meetings;

(b) on request of the Chair, the Council must provide the Chair with any materials or information provided to the Council respecting matters before it; and

(c) the Chair may attend and speak at Council meetings.

Finance Committee Procedures

14.(1) The quorum of the Finance Committee is two (2) members, including at least one (1) Councillor.

(2) Except where a Finance Committee member is not permitted to participate in a decision because of a conflict of interest, every Finance Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Finance Committee, the Chair shall cast a second tie-breaking vote.

(4) Subject to subsection (5), the chief administrative officer and the chief financial officer shall be notified of all Finance Committee meetings and, subject to reasonable exceptions, shall attend those meetings.

(5) The chief administrative officer or the chief financial officer may be excluded from all or any part of a Finance Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the chief administrative officer or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Finance Committee shall meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Finance Committee shall provide minutes of its meetings to the Council and report to the Council on the substance of each Finance Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the chief administrative officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Finance Committee shall carry out the following activities in respect of the financial administration of the Tsleil-Waututh Nation:

(a) annually preparing or reviewing, and recommending to the Council for approval, short-, medium- and long-term

(i) strategic plans, projections and priorities, and

(ii) financial plans, projections and priorities;

(b) reviewing draft annual budgets and recommending them to the Council for approval;

(c) on an ongoing basis, monitoring the financial performance of the Tsleil-Waututh Nation against the budget and reporting any significant variations to the Council; and

(d) reviewing the quarterly financial statements and recommending them to the Council for approval.

(2) The Finance Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Tsleil-Waututh Nation that is not otherwise specified to be its responsibility under this Law.

(3) The Finance Committee may seek advice from an independent professional in relation to any of its duties under this Law.

Audit Responsibilities

16. The Finace Committee shall carry out the following audit activities in respect of the financial administration of the Tsleil-Waututh Nation:

(a) making recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receiving assurances on the independence of a proposed or appointed auditor;

(c) reviewing and making recommendations to the Council on the planning, conduct and results of audit activities;

(d) reviewing and making recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically reviewing and making recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers, directors and employees of the Tsleil-Waututh Nation;

(f) monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conducting a review of this Law under section 96 and, where appropriate, recommending amendments to the Council; and

(h) periodically reviewing and making recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. By resolution, the Council may assign the following activities in respect of the financial administration of the Tsleil-Waututh Nation to the Finance Committee, working with the chief administrative officer:

(a) reviewing, and recommending to the Council for approval, financial administration-related performance measurements and goals designed by the chief financial officer, to confirm that management activities, including financial management, occur as planned;

(b) reviewing, and recommending to the Council for approval, cash management plans;

(c) reviewing and reporting to the Council on the content of any Tsleil-Waututh Nation financial reports;

(d) reviewing, monitoring and reporting to the Council on the appropriateness of the Tsleil-Waututh Nation's accounting and financial reporting systems, policies and practices;

(e) reviewing, and recommending to the Council for approval, any proposed significant changes to the Tsleil-Waututh Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) monitoring the collection and receipt of the Tsleil-Waututh Nation's financial assets, including debts owed to the Tsleil-Waututh Nation;

(g) reviewing and reporting to the Council on the Tsleil-Waututh Nation's risk management policies and control and information systems and, where appropriate, recommending improvements to the Council;

(h) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Council;

(i) monitoring, and reporting to the Council on, compliance with the legal obligations of the Tsleil-Waututh Nation, including legislative, regulatory and contractual obligations;

(j) reviewing, and reporting to the Council on, the adequacy of financial administration personnel and resources;

(k) reviewing, monitoring, and reporting to the Council on, the adequacy and appropriateness of Tsleil-Waututh Nation's insurance coverage respecting significant Tsleil-Waututh Nation risks; and

(l) reviewing, monitoring, and reporting to the Council on, material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Chief Administrative Officer

18.(1) The Council shall appoint a person as chief administrative officer of the Tsleil-Waututh Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Tsleil-Waututh Nation, including the following duties:

(a) developing and recommending to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Tsleil-Waututh Nation;

(b) preparing in writing and recommending to the Council for approval, descriptions of the powers, duties and functions of all officers, directors and employees of the Tsleil-Waututh Nation;

(c) hiring the employees of the Tsleil-Waututh Nation, as the chief administrative officer considers necessary, and setting the terms and conditions of their employment;

(d) overseeing, supervising and directing the activities of all officers, directors and employees of the Tsleil-Waututh Nation;

(e) preparing, recommending to the Council and maintaining and revising as necessary the organization chart referred to in section 21;

(f) performing any other duties of the chief administrative officer under this Law; and

(g) carrying out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions

(a) to an officer, director or employee of the Tsleil-Waututh Nation; and

(b) with the approval of the Council, to a contractor or agent of the Tsleil-Waututh Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19.(1) The Council shall appoint a person as chief financial officer of the Tsleil-Waututh Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer and the Council, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the Tsleil-Waututh Nation, including the following duties:

(a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining the accounts of the Tsleil-Waututh Nation;

(c) preparing the draft annual budgets;

(d) in consultation with the tax administrator, preparing any draft amendments to the component of the annual budget respecting the Tsleil-Waututh Nation's local revenue account;

(e) preparing the monthly financial information required in section 67, the quarterly financial statements required in section 68 and the draft annual financial statements required in section 69;

(f) preparing the financial components of reports to the Council and of any plans, projections and priorities referred to in subsection 15(1);

(g) actively monitoring compliance with any agreements and funding arrangements entered into by the Tsleil-Waututh Nation;

(h) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;

(i) administering and supervising the maintenance of the records of all receipts and expenditures of the Tsleil-Waututh Nation to facilitate the annual audit;

(j) actively monitoring compliance with the Act, this Law, any other applicable Tsleil-Waututh Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Tsleil-Waututh Nation, other than those matters that are the responsibility of the tax administrator under this Law, another Tsleil-Waututh Nation law or the Act;

(k) preparing or providing any documentation and financial information required by the Council or the Finance Committee to discharge its responsibilities;

(l) evaluating the financial administration systems of the Tsleil-Waututh Nation and recommending improvements;

(m) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(n) monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (m) taking into consideration the cost of implementing those controls;

(o) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed;

(p) developing and recommending procedures for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;

(q) performing any other duties of the chief financial officer under this Law; and

(r) carrying out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the chief administrative officer, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, director, employee, contractor or agent of the Tsleil-Waututh Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the chief administrative officer in respect of the performance of any of the tax administrator's duties or functions under this Law, and is responsible for the day-to-day management of the Tsleil-Waututh Nation's property taxation department including the following duties:

(a) administering and maintaining the Tsleil-Waututh Nation's local revenue account, subject to paragraph 19(2)(b); and

(b) preparing, in consultation with the chief financial officer, any draft amendments to the component of the annual budget respecting the Tsleil-Waututh Nation's local revenue account.

(2) With the approval of the chief financial officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, director, employee, contractor or agent of the Tsleil-Waututh Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council shall establish and maintain a current organization chart for the governance, management and administrative systems of the Tsleil-Waututh Nation, which shall include the following information:

(a) all governance, management and administrative systems of the Tsleil-Waututh Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council and the Finance Committee, and all other committees of the Council and the Tsleil-Waututh Nation,

(ii) the committees described in subparagraph (i), the officers and the employees.

(2) On request, the chief administrative officer shall provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee described in subprageaph (2)(d)(i), an officer, director, employee or contractor or agent of the Tsleil-Waututh Nation and a member of the Tsleil-Waututh Nation.

(3) In the course of discharging their responsibilities under this Law, the chief administrative officer shall recommend to the Council, for approval and implementation, human resource policies and procedures that facilitate effective internal financial administration controls.

(4) The Council shall take all reasonable steps to ensure that the Tsleil-Waututh Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Tsleil-Waututh Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the Tsleil-Waututh Nation, a Councillor shall

(a) comply with this Law, the Act, any other applicable Tsleil-Waututh Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Tsleil-Waututh Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances;

(d) avoid conflicts of interest and comply with the requirements of policies, procedures or directions regarding the avoidance and mitigation of conflicts of interest, including required disclosures of private interests; and

(e) annually disclose relevant information respecting their private interests which could result in a conflict of interest.

(2) If a court of competent jurisdiction has determined, or the Tsleil-Waututh Nation, after a thorough and diligent investigation has determined under this Law, that a Councillor has contravened this section

(a) the Councillor shall be removed from the Finance Committee, in accordance with paragraph 12(8)(b), if applicable;

(b) the Tsleil-Waututh Nation may use any legal means available to it to remedy the situation; and

(c) the Council shall communicate the determination to the membership as soon as practicable after the contravention was determined.

Conduct of Officers, Directors, Employees, Contractors and Agents

23.(1) This section applies to

(a) an officer, director, employee, contractor and agent of the Tsleil-Waututh Nation;

(b) a person acting under the delegated authority of the Council or the Tsleil-Waututh Nation; or

(c) a member of a committee of the Council or the Tsleil-Waututh Nation who is not a Councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the Tsleil-Waututh Nation, that person shall

(a) comply with this Law, the Act, any other applicable Tsleil-Waututh Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with all requirements of policies, procedures or directions regarding the avoidance and mitigation of conflicts of interest, including required disclosures of private interests.

(3) All officers, directors, employees, committee members, contractors and agents shall disclose as soon as possible any circumstances which could result in a conflict of interest.

(4) The Council shall incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer, director or employee of the Tsleil-Waututh Nation;

(b) the terms of every contract of a contractor of the Tsleil-Waututh Nation;

(c) the terms of appointment of every member of a committee who is not a Councillor; and

(d) the terms of appointment of every agent of the Tsleil-Waututh Nation.

(5) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer, director or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the Tsleil-Waututh Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council shall approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget shall encompass all the operations for which the Tsleil-Waututh Nation is responsible and shall identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the Tsleil-Waututh Nation's lands shall be shown separately in the annual budget from other revenues and shall include a sub-category for revenues from natural resources obtained from the Tsleil-Waututh Nation's lands.

Budget and Planning Process Schedule

27.(1) On or before February 28 of each year, the chief financial officer shall prepare and submit to the Finance Committee for review, a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before March 15 of each year, the Finance Committee shall review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council shall review and approve the annual budget for the Tsleil-Waututh Nation for the next fiscal year.

(4) On or before June 15 of each year, the tax administrator, in consultation with the chief financial officer, shall prepare and submit to the Finance Committee for review a draft amendment of the component of the annual budget respecting the Tsleil-Waututh Nation's local revenue account.

(5) On or before June 30 of each year, the Finance Committee shall review the draft amendment of the component of the annual budget respecting the Tsleil-Waututh Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council shall approve the amendment of the component of the annual budget respecting the Tsleil-Waututh Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council shall ensure that the multi-year financial plan of the Tsleil-Waututh Nation demonstrates how and when this deficit will be addressed and how it will be serviced.

Amendments to Annual Budgets

29. The annual budget of the Tsleil-Waututh Nation shall not be changed without the approval of the Council.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account shall be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

Policy for Informing or Involving Tsleil-Waututh Nation Members

31.(1) The Council shall post a public notice of each Council meeting when each of the following is presented for Council approval:

(a) the multi-year financial plan;

(b) the annual budget, including any component of the annual budget respecting the Tsleil-Waututh Nation's local revenue account;

(c) an amendment to the annual budget;

(d) budget deficits or extraordinary expenditures;

(e) capital projects;

(f) borrowing for new capital projects; and

(g) proposed amendments to this Law.

(2) A notice provided under subsection (1) shall state whether and how members may be involved in the decision under consideration.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the Tsleil-Waututh Nation unless the account is

(a) in the name of the Tsleil-Waututh Nation;

(b) opened in a financial institution; and

(c) authorized by the Council.

(2) The Tsleil-Waututh Nation shall establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the Tsleil-Waututh Nation has money held in trust; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 83.

(3) The Tsleil-Waututh Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Tsleil-Waututh Nation's financial assets.

Accounts Management

33.(1) The chief financial officer shall ensure the safekeeping of all money received by the Tsleil-Waututh Nation.

(2) The chief financial officer

(a) shall take all reasonable steps to ensure that all money received by the Tsleil-Waututh Nation is deposited as soon as practicable into the appropriate accounts described in section 32; and

(b) shall not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account shall not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account shall not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account shall not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The Tsleil-Waututh Nation shall not enter into an agreement or undertaking that requires the Tsleil-Waututh Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to section 37, money shall not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37. The Council may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Tsleil-Waututh Nation law.

Appropriations

38.(1) An amount that is appropriated in a budget shall not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Tsleil-Waututh Nation in relation to an appropriation shall not exceed the amount specified in the budget for the Tsleil-Waututh Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation shall establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year shall not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess shall be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition shall identify the appropriation or trust account out of which payment is to be made and shall include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(6) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition shall include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(7) The tax administrator shall authorize payment out of a local revenue account.

Form of Payment

41. Payments by the Tsleil-Waututh Nation may be made by cheque, draft, electronic transfer or other similar instrument, signed or authorized by any two (2) authorized signatories, including at least one Councillor when possible.

Division 4 - General Matters

Advances

42.(1) The chief administrative officer or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the Tsleil-Waututh Nation withholds an amount payable under an agreement, the payment of the amount withheld shall be charged to the appropriation from which the agreement shall be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the Tsleil-Waututh Nation as a deposit to ensure the doing of any act or thing shall be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council shall make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account shall be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account shall be retained in that account;

(b) the local revenue account shall be retained in that account; and

(c) the tangible capital asset reserve account shall be retained in that account.

(3) Subject to the *Interest Act*, the Tsleil-Waututh Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Tsleil-Waututh Nation that are overdue.

Refunds

46. Money received by the Tsleil-Waututh Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

Write Off of Debts

47. All or part of a debt or obligation owed to the Tsleil-Waututh Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

48.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year shall be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year shall be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year shall be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

49.(1) Except as specifically authorized in this Law or in a local revenue law, the Tsleil-Waututh Nation shall not borrow money or grant security.

(2) Subject to this Law, if the Tsleil-Waututh Nation is authorized in this Law to borrow money or grant security, the Council may authorize the chief financial officer to borrow money or grant security in the name of the Tsleil-Waututh Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Execution of Security Documents

50. A security granted by the Tsleil-Waututh Nation shall be signed by a quorum of the Council.

Borrowing for Ordinary Operations

51.(1) The Tsleil-Waututh Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The Tsleil-Waututh Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The Tsleil-Waututh Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Tsleil-Waututh Nation.

Financial Agreements

52.(1) The Tsleil-Waututh Nation may enter into the following agreements in the name of the Tsleil-Waututh Nation:

(a) for the purpose of efficient management of the Tsleil-Waututh Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Tsleil-Waututh Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the Tsleil-Waututh Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general accounts is sufficient for these purposes, the Tsleil-Waututh Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money shall be repaid as soon as possible.

Borrowing Member Requirements

54.(1) If the Tsleil-Waututh Nation becomes a borrowing member, then it may only secure long-term financing secured by property tax revenues from the FNFA as permitted under its local revenue law and the Act.

(2) Money borrowed under subsection (1) may only be used for the purposes permitted under the Act.

(3) Money borrowed by the Tsleil-Waututh Nation from the FNFA that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for Repayment of Debts

55. Subject to this Law and a local revenue law, the Tsleil-Waututh Nation may borrow money that is required for the repayment or refinancing of any debt of the Tsleil-Waututh Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

56.(1) Subject to this section and any local revenue law, money borrowed by the Tsleil-Waututh Nationfor a specific purpose shall not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Tsleil-Waututh Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money shall be applied to repay the debt from the borrowing.

Operational Controls

57. The Council shall establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Tsleil-Waututh Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the Tsleil-Waututh Nation shall not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Tsleil-Waututh Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Tsleil-Waututh Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the Tsleil-Waututh Nation's lands or lands owned in fee simple by, or in trust for, the Tsleil-Waututh Nation, or

(ii) any other property of the Tsleil-Waututh Nation.

(3) The Tsleil-Waututh Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the Tsleil-Waututh Nation; or

(b) do not otherwise expose the Tsleil-Waututh Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The Tsleil-Waututh Nation shall not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer shall prepare a report for the Council identifying any risks associated with giving the guarantee and assessing the ability of the Tsleil-Waututh Nation to honour the guarantee should it be required to do so.

(3) The Tsleil-Waututh Nation shall not give an indemnity unless it is

(a) authorized under section 95;

(b) necessary and incidental to and included in another agreement to which the Tsleil-Waututh Nation is a party; or

(c) in relation to a security granted by the Tsleil-Waututh Nation that is authorized under this Law or another Tsleil-Waututh Nation law.

(4) Subject to a resolution described in section 95, the Council shall make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Tsleil-Waututh Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Tsleil-Waututh Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another Tsleil-Waututh Nation law, the Tsleil-Waututh Nation shall not invest the Tsleil-Waututh Nation's financial assets.

(2) If the Tsleil-Waututh Nation is authorized in this Law to invest the Tsleil-Waututh Nation's financial assets, the Council may authorize the chief financial officer to invest the Tsleil-Waututh Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the Tsleil-Waututh Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Tsleil-Waututh Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Tsleil-Waututh Nation's lands are located.

(3) If the Tsleil-Waututh Nation has established an investment account under section 32, the Tsleil-Waututh Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Tsleil-Waututh Nation is a shareholder;

(b) a trust in which the Tsleil-Waututh Nation is a beneficiary; or

(c) a limited partnership in which the Tsleil-Waututh Nation is a partner.

(4) Despite any other provision in this section,

(a) government transfer funds,

(b) local revenues, and

(c) other revenues, if the Tsleil-Waututh Nation has a loan from the FNFA secured by other revenues

may only be invested in

(d) securities issued or guaranteed by Canada or a province;

(e) securities of a local, municipal or regional government in Canada;

(f) investments guaranteed by a bank, trust company or credit union;

(g) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union; or

(h) securities issued by the FNFA.

No Loans to Members or Employees

62. The Tsleil-Waututh Nation shall not make a loan

(a) to a member of the Tsleil-Waututh Nation;

(b) to an entity in which a member of the Tsleil-Waututh Nation has an interest; or

(c) to an employee of the Tsleil-Waututh Nation.

Administration of Investments and Loans

63.(1) If the Tsleil-Waututh Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) The Tsleil-Waututh Nation shall not make a loan under this Law unless the Council has established, and the loan is in compliance with, policies, procedures or directions of the Council respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the chief administrative officer shall identify and assess any significant risks to the Tsleil-Waututh Nation's financial assets, the Tsleil-Waututh Nation's tangible capital assets as defined in Part V and the operations of the Tsleil-Waututh Nation.

(2) Annually, and more often if necessary, the chief administrative officer shall report to the Finance Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance Committee, the Council shall procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the Tsleil-Waututh Nation.

(2) The Council may purchase and maintain insurance for the benefit of a Councillor, officer, director or employee or their personal representatives against any liability arising from that person being or having been a Councillor, officer, director or employee.

Division 7 - Financial Reporting

GAAP

66. All accounting practices of the Tsleil-Waututh Nation shall comply with GAAP.

Monthly Financial Information

67. No more than forty-five (45) days following the end of each month, the chief financial officer shall prepare, and provide to the Council and the Finance Committee, financial information respecting the financial affairs of the Tsleil-Waututh Nation in the form and with the content approved by the Council on the recommendation of the Finance Committee.

Quarterly Financial Statements

68.(1) No more than forty-five (45) days following the end of each quarter of the fiscal year, the chief financial officer shall prepare and provide to the Council and the Finance Committee, financial statements for the Tsleil-Waututh Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance Committee.

(2) No more than sixty (60) days following the end of each quarter, the quarterly financial statements in subsection (1) shall be

(a) reviewed by the Finance Committee; and

(b) reviewed and approved by the Council.

(3) If the Tsleil-Waututh Nation has a loan from the FNFA that is secured by other revenues, the chief financial officer shall

(a) account for and report on all other revenues of the Tsleil-Waututh Nation separately from other money of the Tsleil-Waututh Nation; and

(b) provide the FNFA or the FMB, on its request, with information respecting the other revenues account.

Annual Financial Statements

69.(1) At the end of each fiscal year the chief financial officer shall prepare the annual financial statements of the Tsleil-Waututh Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements shall be prepared in a form approved by the Council on the recommendation of the Finance Committee.

(3) The annual financial statements shall include

(a) the financial information of the Tsleil-Waututh Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the FMB standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the Tsleil-Waututh Nation's lands referred to in subsection 26(2).

(4) The annual financial statements shall include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations written off or forgiven, if any, by the Tsleil-Waututh Nation;

(d) a report setting out moneys of the Tsleil-Waututh Nation derived from Tsleil-Waututh Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Tsleil-Waututh Nation lands; and

(e) any other report required under the Act or an agreement.

(5) The chief financial officer shall provide draft annual financial statements to the Finance Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance Committee shall present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Appointment of Auditor

70.(1) The Tsleil-Waututh Nation shall appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor shall be set out in an engagement letter approved by the Finance Committee and shall include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and FMB standards, or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the Tsleil-Waututh Nation, an auditor shall

(a) be independent of the Tsleil-Waututh Nation, its related bodies, Councillors, officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the Tsleil-Waututh Nation are located.

(4) If the auditor ceases to be independent, the auditor shall as soon as practicable after becoming aware of the circumstances

(a) advise the Tsleil-Waututh Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Audit Requirements

71.(1) Within one hundred and twenty (120) days after the end of each fiscal year, the auditor shall conduct an audit of the annual financial statements of the Tsleil-Waututh Nation, in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(2) The auditor shall conduct that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and shall report on that account separately from other accounts.

(3) When conducting the audit, the auditor shall provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 69(4).

Auditor's Authority

72.(1) To conduct an audit of the annual financial statements of the Tsleil-Waututh Nation, the auditor shall be given access to

(a) all records of the Tsleil-Waututh Nation for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, director, employee, contractor or agent of the Tsleil-Waututh Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) shall

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Tsleil-Waututh Nation as necessary for the performance of the auditor's duties.

(3) The auditor shall be given notice of

(a) every meeting of the Finance Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which they receive notice under this section or to which the auditor has been invited and shall be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Tsleil-Waututh Nation.

(5) The auditor may communicate with the Finance Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

73.(1) The audited annual financial statements shall be provided to the Finance Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council shall review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

74.(1) Before the annual financial statements may be published or distributed, they shall

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the Tsleil-Waututh Nation,

(ii) the Chair, and

(iii) the chief financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 69(4).

(2) The audited annual financial statements and special purpose reports shall be available for inspection by members of the Tsleil-Waututh Nation at the principal administrative offices of the Tsleil-Waututh Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, shall be available for inspection at the principal administrative offices of the Tsleil-Waututh Nation during normal business hours by

(a) members of the Tsleil-Waututh Nation;

(b) any other persons who have an interest in, or the right to occupy, possess or use the Tsleil-Waututh Nation's reserve lands;

(c) the FNTC, the FMB, the FNFA; and

(d) the Minister.

Annual Report

75.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council shall prepare an annual report on the operations and financial performance of the Tsleil-Waututh Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) shall include:

(a) a description of the services and operations of the Tsleil-Waututh Nation;

(b) a progress report on any established financial objectives and performance measures of the Tsleil-Waututh Nation; and

(c) the audited annual financial statements of the Tsleil-Waututh Nation for the previous fiscal year, including special purpose reports.

(3) The annual report referred to in subsection (1) shall be made available to members of the Tsleil-Waututh Nation at the principal administrative offices of the Tsleil-Waututh Nation.

(4) The chief administrative officer shall provide a paper or electronic copy of the annual report referred to in subsection (1)

(a) to a member of the Tsleil-Waututh Nation as soon as practicable after a request is made by the member;

(b) to the FMB as soon as practicable after the report's publication, if the Tsleil-Waututh Nation has a certificate issued by the FMB under section 50(3) of the Act; and

(c) to the FNFA as soon as practicable after the report's publication, if the Tsleil-Waututh Nation is a borrowing member.

(5) The chief administrative officer shall establish and maintain a register for the annual report that identifies all members of the Tsleil-Waututh Nation who have requested a copy of the annual report and which includes

(a) the date each request was received; and

(b) the date the annual report was provided to the member.

(6) If the chief administrative officer does not provide a copy of the annual report to a member within a reasonable time after the member's request, the member may apply to the Council to request a copy.

(7) The chief administrative officer shall report quarterly to the Finance Committee on the steps taken to ensure compliance with subsections (3), (4) and (5).

Division 8 - Information and Information Technology

Ownership of Records

76.(1) All records that are produced by or on behalf of the Tsleil-Waututh Nation or kept, used or received by any person on behalf of the Tsleil-Waututh Nation are the property of the Tsleil-Waututh Nation.

(2) The Council shall establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Tsleil-Waututh Nation.

Operations Manual

77.(1) The chief administrative officer shall prepare and maintain a current operations manual respecting every element of the Tsleil-Waututh Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) shall be made available to Councillors, members of the Finance Committee and all other Council committees and officers, directors and employees of the Tsleil-Waututh Nation, subject to reasonable exceptions, as established in Council policies or procedures, for those parts of the manual that are appropriate for only limited distribution.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Tsleil-Waututh Nation, that part of the operations manual shall be made available to the contractor or agent.

Record Keeping and Maintenance

78.(1) The chief administrative officer shall ensure that the Tsleil-Waututh Nation prepares, maintains, stores and keeps secure all of the Tsleil-Waututh Nation's records that are required under this Law or any other applicable law.

(2) The Tsleil-Waututh Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the Tsleil-Waututh Nation shall be stored for at least seven (7) years after they were created.

(4) The Council shall establish policies and procedures or give directions respecting access of any persons to Tsleil-Waututh Nation's records.

Account Records

79.(1) The tax administrator shall prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Tsleil-Waututh Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) The chief financial officer shall prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the Tsleil-Waututh Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of Information

80.(1) No person may be given access to the Tsleil-Waututh Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the Tsleil-Waututh Nation's records shall comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

81. The Council shall establish policies or procedures or give directions respecting information technology used by the Tsleil-Waututh Nation in its operations to ensure the integrity of the Tsleil-Waututh Nation's financial administration system and its database.

PART V

CAPITAL PROJECTS

Council General Duties

82. The Council shall take reasonable steps to ensure that

(a) the Tsleil-Waututh Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the Tsleil-Waututh Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Tsleil-Waututh Nation's lands are located.

Tangible Capital Assets Reserve Fund

83. The Council shall establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

84. At each Finance Committee meeting, the chief administrative officer shall report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the register referred to in section 85;

(c) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(d) steps taken to ensure compliance with section 87 for every capital project.

Life-cycle Management Program

85.(1) The chief administrative officer shall establish and keep current on an ongoing basis a register of all the Tsleil-Waututh Nation's tangible capital assets that identifies each of these assets and includes the following information, as applicable:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council,

and shall conduct inspections as necessary to comply with the requirements in paragraphs (a) – (i).

(2) On or before November 30 of each year, the chief administrative officer shall arrange for the inspection and review of the state of each of the Tsleil-Waututh Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before January 31 of each year, the chief administrative officer shall prepare:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Tsleil-Waututh Nation's tangible capital assets for the next fiscal year;

(b) short- and long-term forecasts of the estimated cost for rehabilitation or replacement of the Tsleil-Waututh Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the Tsleil-Waututh Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the Tsleil-Waututh Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced, and

(iii) the estimated cost, including contingencies, of each proposed replacement project.

Review by Finance Committee

86.(1) On or before February 28 of each year, the Finance Committee shall review the information, schedules and budget prepared under section 85 in order to

(a) identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before February 28 of each year, the Finance Committee shall review any plans for new construction of the Tsleil-Waututh Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

87.(1) The Council shall establish policies or procedures or give directions respecting the management of capital projects, including

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All Tsleil-Waututh Nation capital projects shall be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

88. The chief administrative officer may retain the services of a professional engineer or other consultant to assist the chief administrative officer, Finance Committee and Council to carry out their obligations under this Part.

PART VI

MISCELLANEOUS

FMB Standards and Authority

89.(1) If the Tsleil-Waututh Nation is a borrowing member or has a certificate issued by the FMB under section 50(3) of the Act,

(a) the Tsleil-Waututh Nation shall comply with all the applicable FMB standards; and

(b) if the Council becomes aware that the Tsleil-Waututh Nation is not complying with an applicable FMB standard, the Council shall as soon as practicable take the required actions to bring the Tsleil-Waututh Nation into compliance with the FMB standard.

(2) Without limiting section 53 of the Act, if the Tsleil-Waututh Nation is a borrowing member and the FMB gives notice to the Tsleil-Waututh Nation that third-party management of the Tsleil-Waututh Nation's local revenues is required, the Council delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the Tsleil-Waututh Nation's local revenues under the Act

(3) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the Tsleil-Waututh Nation is a borrowing member and the FMB gives notice to the Tsleil-Waututh Nation that third-party management of the Tsleil-Waututh Nation's other revenues is required, the Council delegates to the FMB

(a) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the Tsleil-Waututh Nation's other revenues under the Act.

Land Management Obligations

90.(1) The Tsleil-Waututh Nation shall comply with the *First Nations Land Management Act* and the Land Code.

(2) The Council shall establish and implement a policy that provides a method consistent with the requirements of the Land Code for being accountable to members of the Tsleil-Waututh Nation for the

management of the Tsleil-Waututh Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Reports of Breaches and Financial Irregularities

91.(1) Subject to subsection (2), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Tsleil-Waututh Nation is not authorized by or under this Law or another Tsleil-Waututh Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Tsleil-Waututh Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the requirements of policies, procedures or directions regarding the avoidance and mitigation of conflicts of interest,

the person may disclose the circumstances to the Chair.

(2) If a Councillor, officer, director, employee, contractor or agent of the Tsleil-Waututh Nation becomes aware of any circumstances described under subsection (1), the Councillor, officer, director, employee, contractor or agent of the Tsleil-Waututh Nation shall report them to the chief administrative officer or the Chair.

Inquiry into Report

92.(1) If a report is made to the Chair or chief administrative officer under section 91, the Chair or chief administrative officer shall inquire into the circumstances reported and report the findings to the Finance Committee as soon as practicable.

(2) The Finance Committee may make a further inquiry into any findings reported to it under this section but, in any event, shall make a report to the Council respecting any circumstances reported to the Finance Committee under this section, including the Finance Committee's recommendations, if any.

(3) If the subject of a report under section 91 is a Councillor, then

(a) the Chair, if the Chair is not the subject of the report; or

(b) the chief administrative officer

may retain an independent third party to investigate the matter.

(4) If the subject of a report under section 91 is the chief administrative officer, then the Chair may retain an independent third party to investigate the matter.

Protection of Parties

93.(1) All reasonable steps shall be taken by the chief administrative officer, the members of the Finance Committee and the Councillors to ensure that the identity of the person who makes a report under section 91 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 91 shall not be subjected to any form of reprisal by the Tsleil-Waututh Nation or by a Councillor, officer, director, employee, contractor or agent of the Tsleil-Waututh Nation as a result of making that report.

(3) The chief administrative officer and the Chair shall take all necessary steps to ensure that subsection (2) is not contravened and shall report any contravention or suspected contravention to the Council.

(4) The Council shall establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 91 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 91; and

(c) concerning the fair treatment of a person against whom a report has been made under section 91.

Recovery of Funds

94.(1) The Tsleil-Waututh Nation shall use all reasonable legal means to recover amounts expended or forfeited due to the failure of a person to comply with the requirements of this Law.

(2) It is a good defence to any action brought against an officer or employee of the Tsleil-Waututh Nation for an unauthorized expenditure, investment or use of the Tsleil-Waututh Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in their opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

95.(1) Subject to subsection (2), the Council may by resolution indemnify or provide for the indemnification of a named Tsleil-Waututh Nation official, a category of Tsleil-Waututh Nation official or all Tsleil-Waututh Nation officials in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a Tsleil-Waututh Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

96. At least every two (2) years, the Finance Committee shall conduct a review of this Law to

(a) determine if it facilitates effective and sound financial administration of the Tsleil-Waututh Nation; and

(b) identify any amendments to this Law that may better serve this objective.

Provision of Law to FNFA

97. The Council shall provide a copy of this Law to the FNFA as soon as practicable after the FMB approves the Law.

Repeal

98. The *Tsleil-Waututh Nation Financial Administration Law, 2012*, is hereby repealed in its entirety.

Coming into Force

99. This Law comes into force on the day after this Law is approved by the FMB under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of January, 2015, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

signed Maureen Thomas
Chief Maureen Thomas

signed Charlene Aleck
Councillor Charlene Aleck

signed Deanna George
Councillor Deanna George

signed Travis George
Councillor Travis George

signed Liana Martin
Councillor Liana Martin

signed Jen Thomas
Councillor Jen Thomas

TSLEIL-WAUTUTH NATION FINANCIAL ADMINISTRATION LAW, 2015

TABLE OF CONTENTS

PART I - Citation **1**

PART II - Interpretation and Application **1**

PART III - Administration **6**

DIVISION 1 - Council *6*

DIVISION 2 - Finance Committee *7*

DIVISION 3 - Officers and Employees *12*

DIVISION 4 - Conduct Expectations *15*

PART IV - Financial Management **16**

DIVISION 1 - Financial Plans and Annual Budgets *16*

DIVISION 2 - Financial Institution Accounts *19*

DIVISION 3 - Expenditures *20*

DIVISION 4 - General Matters *21*

DIVISION 5 - Borrowing *23*

DIVISION 6 - Risk Management *25*

DIVISION 7 - Financial Reporting *28*

DIVISION 8 - Information and Information Technology *34*

PART V - Capital Projects **35**

PART VI - Miscellaneous **38**

Tsleil-Waututh Nation Financial Administration Law, 2015

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a First Nation may make laws respecting the financial administration of the First Nation; and

B. The Council of the Tsleil-Waututh Nation considers it to be in the best interests of the Tsleil-Waututh Nation to make a law for such purposes,

NOW THEREFORE the Council of the Tsleil-Waututh Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Tsleil-Waututh Nation Financial Administration Law, 2015.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the Tsleil-Waututh Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the Tsleil-Waututh Nation appointed under section 73 of this Law;

"authorized signatory" means the Councillors, the chief administrative officer, the director of public works, and any person that the Council has, by resolution, authorized to sign documents on behalf of the Tsleil-Waututh Nation;

"borrowing member" means a First Nation that has been accepted as a borrowing member under subsection 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the Tsleil-Waututh Nation that has been approved by the Council;

"capital project" means the construction, rehabilitation or replacement of the Tsleil-Waututh Nation's tangible capital assets and any other major capital projects funded by local revenues in which the Tsleil-Waututh Nation or its related bodies are investors;

"Chair" means the Chair of the Finance Committee appointed under section 12;

"chief administrative officer" means the person responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Tsleil-Waututh Nation, appointed under section 17;

"chief financial officer" means the person responsible for the day-to-day management of the Tsleil-Waututh Nation's financial administration system, appointed under section 18;

"Council" means the Council of the Tsleil-Waututh Nation;

"Councillor" means a member of the Council of the Tsleil-Waututh Nation, and includes the Chief of the Tsleil-Waututh Nation;

"director" means a person, other than an officer, who is employed as the head of a specific group of programs or area of the Tsleil-Waututh Nation administration, and who reports to the chief administrative officer;

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the Tsleil-Waututh Nation in accordance with GAAP;

"FMB" means the First Nations Financial Management Board established under the Act;

"FMB standards" means the standards established from time to time by the FMB under the Act;

"FNFA" means the First Nations Finance Authority established under the Act;

"FNTC" means the First Nations Tax Commission established under the Act;

"FNTC standards" means the standards established from time to time by the Commission under the Act;

"Finance Committee" means the Finance Committee established under section 11;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the Tsleil-Waututh Nation;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the Tsleil-Waututh Nation's financial statements;

"financial institution" means the FNFA, a bank, or a credit union;

"financial records" means all records respecting the financial administration of the Tsleil-Waututh Nation, including the minutes of meetings of the Council and the Finance Committee;

"fiscal year" means the period beginning on April 1st of one year and ending on March 31st in the next year, as set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Land Code" means the *Tsleil-Waututh Nation Land Code*;

"life-cycle management program" means the program of inspection, review and planning for management of the Tsleil-Waututh Nation's tangible capital assets as described in section 88;

"local revenue law" means a local revenue law made by the Tsleil-Waututh Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 24;

"natural resource" means any material on or under the Tsleil-Waututh Nation's lands in their natural state which when extracted has economic value;

"officer" means the chief administrative officer, chief financial officer, tax administrator and any other employee of the Tsleil-Waututh Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"related body" means

(a) any agency of the Tsleil-Waututh Nation,

(b) any corporation in which the Tsleil-Waututh Nation has a material or controlling interest,

(c) any partnership in which the Tsleil-Waututh Nation or another related body of the Tsleil-Waututh Nation is a partner with a material or controlling interest, or

(d) a trust of the Tsleil-Waututh Nation;

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits;

"replacement" includes substitution, in whole or in part, with another of the Tsleil-Waututh Nation's tangible capital assets;

"reportable expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses;

"special purpose report" means a report described in section 72;

"standards" means the standards established from time to time under the Act;

"tax administrator" means the person appointed as tax administrator under the Tsleil-Waututh Nation's local revenue laws;

"Tsleil-Waututh Nation" means the Tsleil-Waututh Nation (formerly known as the Burrard Indian Band), being a band named in the schedule to the Act;

"Tsleil-Waututh Nation's financial assets" means all money and other financial assets of the Tsleil-Waututh Nation;

"Tsleil-Waututh Nation's lands" means all reserves of the Tsleil-Waututh Nation within the meaning of the *Indian Act,* and includes all lands that are or become subject to the Land Code;

"Tsleil-Waututh Nation law" means any law, including any by-law or code, of the Tsleil-Waututh Nation made by the Council or the membership of the Tsleil-Waututh Nation;

"Tsleil-Waututh Nation official" means a current or former Councillor, officer, director or employee of the Tsleil-Waututh Nation;

"Tsleil-Waututh Nation's records" means all records of the Tsleil-Waututh Nation respecting its governance, management, operations and financial administration;

"Tsleil-Waututh Nation's tangible capital assets" means all non-financial assets of the Tsleil-Waututh Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis,

(d) are not for sale in the ordinary course of operations, and

(e) have a replacement value of at least $20 000; and

"Vice-chair" means the vice-chair of the Finance Committee appointed under section 12.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) Unless otherwise specified, all references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "shall" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law shall be considered as always speaking and where a matter or thing is expressed in the present tense, it shall be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice shall be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the Tsleil-Waututh Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting shall be posted under this Law the notice shall be posted at least five (5) business days before the date of the meeting, unless the matter is urgent.

Calculation of Time

5. In this Law, time shall be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another Tsleil-Waututh Nation law, other than the Land Code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the Tsleil-Waututh Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the Tsleil-Waututh Nation whether or not they have been assigned or delegated to an officer, director, employee, committee, contractor or agent by or under this Law.

(2) The Council is responsible for hiring the officers and directors of the Tsleil-Waututh Nation, as the Council considers necessary, and setting the terms and conditions of their employment.

(3) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Tsleil-Waututh Nation law, the Council may delegate to any of its officers, directors, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of the Chair, Vice-chair and members of the Finance Committee;

(c) the approval of budgets and financial statements of the Tsleil-Waututh Nation; and

(d) the approval of borrowing of the Tsleil-Waututh Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the Tsleil-Waututh Nation.

(2) The Council shall establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Tsleil-Waututh Nation assets.

(3) The Council shall establish policies and procedures respecting the avoidance and mitigation of conflicts of interest, including the following:

(a) defining the private interests of Councillors, officers, directors, employees, committee members, contractors and agents that could result in a conflict of interest;

(b) requiring Councillors to annually disclose relevant information respecting their private interests which could result in a conflict of interest;

(c) requiring the disclosure, by the persons referred to in paragraph (a), of actual or potential conflicts of interests as they arise, and keeping records of such disclosures;

(d) specifying restrictions on the acceptance of gifts and benefits by any person referred to in paragraph (a) that might reasonably be seen to have been offered in order to influence the making of a decision by that person;

(e) prohibiting any person referred to in paragraph (a) who has a conflict of interest from attempting to influence a decision or from participating in the making of a decision respecting the matter in which the person has a conflict of interest; and

(f) specifying how any undisclosed or any alleged but not admitted conflicts of interest of Councillors are to be addressed.

(4) The Council shall not establish any policies or procedures or give any directions relating to the financial administration of the Tsleil-Waututh Nation that are in conflict with this Law, the Act or GAAP.

(5) The Council shall ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(6) The Council shall ensure that all of its policies, procedures and directions are documented and made available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10. Annually the chief financial officer shall prepare a report separately listing the remuneration paid and reportable expenses reimbursed by the Tsleil-Waututh Nation, and by any entity, to each Councillor, whether such amounts are paid to the Councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance Committee

Finance Committee Established

11.(1) The Finance Committee of the Tsleil-Waututh Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the Tsleil-Waututh Nation.

(2) The Council shall appoint three (3) members of the Finance Committee, a majority of whom shall have financial competency and all of whom shall be independent.

(3) For the purposes of this section,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the Tsleil-Waututh Nation government that could, in the opinion of the Council, reasonably interfere with the exercise of independent judgment as a member of the Finance Committee, and

(b) an individual does not have a financial relationship with the Tsleil-Waututh Nation government as a result of the individual's receipt of the following from the Tsleil-Waututh Nation:

(i) remuneration for acting in their capacity as a Councillor or as a member of any Tsleil-Waututh Nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all Tsleil-Waututh Nation members;

(iv) payments or benefits paid under a program or service universally accessible to Tsleil-Waututh Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

(4) At least one (1) of the Finance Committee members shall be a Councillor.

(5) The Council shall establish policies or procedures or give directions

(a) establishing criteria to determine if an individual is eligible to be a member of the Finance Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Finance Committee is eligible to be a member and is independent; and

(c) requiring each member of the Finance Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(6) Subject to subsections (7), (8) and (9), the Finance Committee members shall be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Finance Committee member may be removed from office by the Council if

(a) the member has unexcused absences from three (3) Finance Committee meetings;

(b) the member breaches the Act or this Law; or

(c) the Chair recommends removal for cause.

(8) If a Finance Committee member is removed from office, resigns or dies before the member's term of office expires, the Council shall as soon as practicable appoint a new Finance Committee member to hold office for the remainder of the first member's term of office.

(9) If a Finance Committee member is unable to attend or participate in a Finance Committee meeting due to personal circumstances or a conflict of interest, and the member's absence will leave the Finance Committee without a quorum, the Council may appoint an alternate member to participate as needed, provided that the person appointed as an alternate member

(a) is a Councillor; and

(b) satisfies all of the requirements set out in this Law for being a member of the Finance Committee.

Chair and Vice-chair

12.(1) The Council shall appoint a Chair and a Vice-chair of the Finance Committee, at least one of whom shall be a Councillor.

(2) If the Council appoints a non-Councillor as Chair,

(a) the Council must send to the Chair notices and agendas of all Council meetings;

(b) on request of the Chair, the Council must provide the Chair with any materials or information provided to the Council respecting matters before it; and

(c) the Chair may attend and speak at Council meetings.

Finance Committee Procedures

13.(1) The quorum of the Finance Committee is two (2) members, including at least one (1) Councillor.

(2) Except where a Finance Committee member is not permitted to participate in a decision because of a conflict of interest, every Finance Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Finance Committee, the Chair shall cast a second tie-breaking vote.

(4) Subject to subsection (5), the chief administrative officer and the chief financial officer shall be notified of all Finance Committee meetings and, subject to reasonable exceptions, shall attend those meetings.

(5) The chief administrative officer or the chief financial officer may be excluded from all or any part of a Finance Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the chief administrative officer or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Finance Committee shall meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Finance Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Finance Committee shall provide minutes of its meetings to the Council and report to the Council on the substance of each Finance Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Finance Committee may make rules for the conduct of its meetings.

(9) After consultation with the chief administrative officer, the Finance Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

14.(1) The Finance Committee shall carry out the following activities in respect of the financial administration of the Tsleil-Waututh Nation:

(a) annually preparing or reviewing, and recommending to the Council for approval, the multi-year financial plan;

(b) reviewing draft annual budgets and recommending them to the Council for approval;

(c) on an ongoing basis, monitoring the financial performance of the Tsleil-Waututh Nation against the budget and reporting any significant variations to the Council;

(d) reviewing the quarterly financial statements and recommending them to the Council for approval; and

(e) conducting a review of this Law under section 100 and, where appropriate, recommending amendments to the Council.

(2) The Finance Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the Tsleil-Waututh Nation that is not otherwise specified to be its responsibility under this Law.

(3) The Finance Committee may seek advice from an independent professional in relation to any of its duties under this Law.

Audit Responsibilities

15. The Finance Committee shall carry out the following audit activities in respect of the financial administration of the Tsleil-Waututh Nation:

(a) making recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receiving assurances on the independence of a proposed or appointed auditor;

(c) reviewing and making recommendations to the Council on the planning, conduct and results of audit activities;

(d) reviewing and making recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically reviewing and making recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the Councillors, officers, directors and employees of the Tsleil-Waututh Nation;

(f) monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls; and

(g) periodically reviewing and making recommendations to the Council on the terms of reference of the Finance Committee.

Council Assigned Responsibilities

16. By resolution, the Council may assign the following activities in respect of the financial administration of the Tsleil-Waututh Nation to the Finance Committee, working with the chief administrative officer:

(a) reviewing, and recommending to the Council for approval, financial administration-related performance measurements and goals designed by the chief financial officer, to confirm that management activities, including financial management, occur as planned;

(b) reviewing, and recommending to the Council for approval, cash management plans;

(c) reviewing and reporting to the Council on the content of any Tsleil-Waututh Nation financial reports;

(d) reviewing, monitoring and reporting to the Council on the appropriateness of the Tsleil-Waututh Nation's accounting and financial reporting systems, policies and practices;

(e) reviewing, and recommending to the Council for approval, any proposed significant changes to the Tsleil-Waututh Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) monitoring the collection and receipt of the Tsleil-Waututh Nation's financial assets, including debts owed to the Tsleil-Waututh Nation;

(g) reviewing and reporting to the Council on the Tsleil-Waututh Nation's risk management policies and control and information systems and, where appropriate, recommending improvements to the Council;

(h) reviewing the adequacy of security of information, information systems and recovery plans and, where appropriate, recommending improvements to the Council;

(i) monitoring, and reporting to the Council on, compliance with the legal obligations of the Tsleil-Waututh Nation, including legislative, regulatory and contractual obligations;

(j) reviewing, and reporting to the Council on, the adequacy of financial administration personnel and resources;

(k) reviewing, monitoring, and reporting to the Council on, the adequacy and appropriateness of Tsleil-Waututh Nation's insurance coverage respecting significant Tsleil-Waututh Nation risks; and

(l) reviewing, monitoring, and reporting to the Council on, material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Chief Administrative Officer

17.(1) The Council shall appoint a person as chief administrative officer of the Tsleil-Waututh Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief administrative officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the Tsleil-Waututh Nation, including the following duties:

(a) developing and recommending to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the Tsleil-Waututh Nation;

(b) preparing in writing and recommending to the Council for approval, descriptions of the powers, duties and functions of all officers, directors and employees of the Tsleil-Waututh Nation;

(c) hiring the employees of the Tsleil-Waututh Nation, as the chief administrative officer considers necessary, and setting the terms and conditions of their employment;

(d) overseeing, supervising and directing the activities of all officers, directors and employees of the Tsleil-Waututh Nation;

(e) overseeing and administering contracts of the Tsleil-Waututh Nation;

(f) preparing, recommending to the Council and maintaining and revising as necessary the organization chart referred to in section 20;

(g) performing any other duties of the chief administrative officer under this Law; and

(h) carrying out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief administrative officer's duties specified in this Law.

(3) The chief administrative officer may assign the performance of any of the chief administrative officer's duties or functions

(a) to an officer, director or employee of the Tsleil-Waututh Nation; and

(b) with the approval of the Council, to a contractor or agent of the Tsleil-Waututh Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief administrative officer of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

18.(1) The Council shall appoint a person as chief financial officer of the Tsleil-Waututh Nation and may set the terms and conditions of that appointment.

(2) Reporting to the chief administrative officer and the Council, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the Tsleil-Waututh Nation, including the following duties:

(a) ensuring the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) administering and maintaining all charts of accounts of the Tsleil-Waututh Nation;

(c) preparing the draft annual budgets;

(d) in consultation with the tax administrator, preparing any draft amendments to the component of the annual budget respecting the Tsleil-Waututh Nation's local revenue account;

(e) preparing the monthly financial information required in section 68, the quarterly financial statements required in section 69, and the draft annual financial statements required in subsection 70(2) and section 71;

(f) preparing the financial components of reports to the Council and of the multi-year financial plan;

(g) actively monitoring compliance with any agreements and funding arrangements entered into by the Tsleil-Waututh Nation;

(h) administering and supervising the preparation and maintenance of financial records and the financial administration reporting systems;

(i) administering and supervising the maintenance of the records of all receipts and expenditures of the Tsleil-Waututh Nation to facilitate the annual audit;

(j) actively monitoring compliance with the Act, this Law, any other applicable Tsleil-Waututh Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the Tsleil-Waututh Nation;

(k) preparing or providing any documentation and financial information required by the Council or the Finance Committee to discharge its responsibilities;

(l) evaluating the financial administration systems of the Tsleil-Waututh Nation and recommending improvements;

(m) identifying, assessing, monitoring and reporting on financial reporting risks and fraud risks;

(n) monitoring and reporting on the effectiveness of mitigating controls for the risks referred to in paragraph (m) taking into consideration the cost of implementing those controls;

(o) developing and recommending procedures for the safeguarding of assets and ensuring approved procedures are followed;

(p) developing, and recommending to the Council, procedures for identifying and mitigating financial reporting and fraud risks and ensuring approved procedures are followed;

(q) performing any other duties of the chief financial officer under this Law; and

(r) carrying out any other activities specified by the chief administrative officer that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the chief administrative officer, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, director, employee, contractor or agent of the Tsleil-Waututh Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

19.(1) The tax administrator reports to the chief financial officer in respect of the performance of any of the tax administrator's duties or functions under this Law, and is responsible for the day-to-day management of the Tsleil-Waututh Nation's property taxation department including the following duties:

(a) managing local revenues and administering and maintaining the local revenue account on a day-to-day-basis;

(b) preparing, in consultation with the chief financial officer, any draft amendments to the component of the annual budget respecting local revenues;

(c) recommending to the chief financial officer the local revenues components of the multi-year financial plan;

(d) on request, providing advice to the chief administrative officer, chief financial officer, Finance Committee and the Council respecting local revenues matters;

(e) monitoring compliance with the Act, the Tsleil-Waututh Nation's local revenues laws and this Law in the administration of local revenues and the local revenue account; and

(f) performing any other duties of the tax administrator under Tsleil-Waututh Nation's local revenue laws, the Act, or this Law.

(2) With the approval of the chief financial officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, director, employee, contractor or agent of the Tsleil-Waututh Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council shall establish and maintain a current organization chart for the governance, management and administrative systems of the Tsleil-Waututh Nation, which shall include the following information:

(a) all governance, management and administrative systems of the Tsleil-Waututh Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council and the Finance Committee, and all other committees of the Council and the Tsleil-Waututh Nation,

(ii) the committees described in subparagraph (i), the officers and the employees.

(2) On request, the chief administrative officer shall provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee described in subparagraph (1)(d)(i), an officer, director, employee or contractor or agent of the Tsleil-Waututh Nation and a member of the Tsleil-Waututh Nation.

(3) In the course of discharging their responsibilities under this Law, the chief administrative officer shall recommend to the Council, for approval and implementation, human resource policies and procedures that facilitate effective internal financial administration controls.

(4) The Council shall take all reasonable steps to ensure that the Tsleil-Waututh Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the Tsleil-Waututh Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the Tsleil-Waututh Nation, a Councillor shall

(a) comply with this Law, the Act, any other applicable Tsleil-Waututh Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the Tsleil-Waututh Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of policies, procedures or directions regarding the avoidance and mitigation of conflicts of interest, including required annual disclosures of private interests.

(2) If a court of competent jurisdiction has determined, or the Tsleil-Waututh Nation, after a thorough and diligent investigation has determined under this Law, that a Councillor has contravened this section

(a) the Councillor shall be removed from the Finance Committee, in accordance with paragraph 11(8)(b), if applicable;

(b) the Tsleil-Waututh Nation may use any legal means available to it to remedy the situation; and

(c) the Council shall communicate the determination to the membership as soon as practicable after the contravention was determined.

Conduct of Officers, Directors, Employees, Contractors and Agents

22.(1) This section applies to

(a) an officer, director, employee, contractor and agent of the Tsleil-Waututh Nation;

(b) a person acting under the delegated authority of the Council or the Tsleil-Waututh Nation; or

(c) a member of a committee of the Council or the Tsleil-Waututh Nation who is not a Councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the Tsleil-Waututh Nation, that person shall

(a) comply with this Law, the Act, any other applicable Tsleil-Waututh Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with all requirements of policies, procedures or directions regarding the avoidance and mitigation of conflicts of interest, including required disclosures of private interests.

(3) All officers, directors, employees, committee members, contractors and agents shall disclose as soon as possible any circumstances which could result in a conflict of interest.

(4) The Council shall incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer, director or employee of the Tsleil-Waututh Nation;

(b) the terms of every contract of a contractor of the Tsleil-Waututh Nation;

(c) the terms of appointment of every member of a committee who is not a Councillor; and

(d) the terms of appointment of every agent of the Tsleil-Waututh Nation.

(5) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer, director or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the Tsleil-Waututh Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council shall approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget shall encompass all the operations for which the Tsleil-Waututh Nation is responsible and shall identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the Tsleil-Waututh Nation's lands shall be shown separately in the annual budget from other revenues and shall include a sub-category for revenues from natural resources obtained from the Tsleil-Waututh Nation's lands.

Budget and Planning Process Schedule

26.(1) On or before February 28 of each year, the chief financial officer shall prepare and submit to the Finance Committee for review, a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before March 15 of each year, the Finance Committee shall review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council shall review and approve the annual budget for the Tsleil-Waututh Nation for the next fiscal year.

(4) In the event that there is a substantial change in the forecasted revenues or expenditures respecting local revenues,

(a) the chief financial officer, in consultation with the tax administrator, shall prepare and submit to the Finance Committee for review a draft amendment of the component of the annual budget respecting the Tsleil-Waututh Nation's local revenue account, on or before June 15;

(b) the Finance Committee shall review the draft amendment of the component of the annual budget respecting the Tsleil-Waututh Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval, on or before June 30; and

(c) the Council shall approve the amendment of the component of the annual budget respecting the Tsleil-Waututh Nation's local revenue account, on or before July 15.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council shall ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the Tsleil-Waututh Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the Tsleil-Waututh Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the Tsleil-Waututh Nation shall not be changed without the approval of the Council.

(2) Subject to subsection 26(4) and section 36, unless there is a substantial change in the forecasted revenues or expenses of the Tsleil-Waututh Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Tsleil-Waututh Nation.

Local Revenue Account Budget Requirements

29. Despite any other provisions of this Law, any part of a budget relating to the local revenue account shall be prepared, approved and amended in accordance with applicable provisions of the Act and of the FNTC standards.

Policy for Informing or Involving Tsleil-Waututh Nation Members

30.(1) The Council shall post a public notice of each Council meeting when each of the following is presented for Council approval:

(a) the multi-year financial plan;

(b) the annual budget, including any component of the annual budget respecting the Tsleil-Waututh Nation's local revenue account;

(c) an amendment to the annual budget;

(d) budget deficits or extraordinary expenditures;

(e) capital projects;

(f) borrowing for new capital projects; and

(g) proposed amendments to this Law.

(2) A notice provided under subsection (1) shall state whether and how members of the Tsleil-Waututh Nation may be involved in the decision under consideration.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

31.(1) No account may be opened for the receipt and deposit of money of the Tsleil-Waututh Nation unless the account is

(a) in the name of the Tsleil-Waututh Nation;

(b) opened in a financial institution; and

(c) authorized by the Council.

(2) The Tsleil-Waututh Nation shall establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a local revenue account for money from local revenues;

(c) a trust account if the Tsleil-Waututh Nation has money held in trust; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The Tsleil-Waututh Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Tsleil-Waututh Nation's financial assets.

Accounts Management

32.(1) The chief financial officer shall ensure the safekeeping of all money received by the Tsleil-Waututh Nation.

(2) The chief financial officer

(a) shall take all reasonable steps to ensure that all money received by the Tsleil-Waututh Nation is deposited as soon as practicable into the appropriate accounts described in section 31; and

(b) shall not authorize payment of money from an account described in section 31 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

33.(1) Money or financial assets in a trust account shall not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account shall not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account shall not be used for any purpose other than that described in Part V.

Prohibited Agreements

34. The Tsleil-Waututh Nation shall not enter into an agreement or undertaking that requires the Tsleil-Waututh Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

35.(1) Subject to section 36, money shall not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

36. The Council may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Tsleil-Waututh Nation law.

Appropriations

37.(1) An amount that is appropriated in a budget shall not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the Tsleil-Waututh Nation in relation to an appropriation shall not exceed the amount specified in the budget for the Tsleil-Waututh Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation shall establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

38.(1) Money appropriated in a budget for a fiscal year shall not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess shall be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

39.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition shall identify the appropriation or trust account out of which payment is to be made and shall include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(6) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition shall include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(7) The tax administrator shall authorize payment out of a local revenue account.

Form of Payment

40. Payments by the Tsleil-Waututh Nation may be made by cheque, draft, electronic transfer or other similar instrument, signed or authorized by any two (2) authorized signatories, including at least one Councillor when possible.

DIVISION 4 - General Matters

Advances

41.(1) The chief administrative officer or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

42. If the Tsleil-Waututh Nation withholds an amount payable under an agreement, the payment of the amount withheld shall be charged to the appropriation from which the agreement shall be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

43.(1) Money received by the Tsleil-Waututh Nation as a deposit to ensure the doing of any act or thing shall be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council shall make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

44.(1) All interest earned on the accounts described in subsection 31(2), other than a trust account, local revenue account, or tangible capital asset reserve account shall be deposited in the general account referred to in paragraph 31(2)(a).

(2) All interest earned on

(a) a trust account shall be retained in that account;

(b) the local revenue account shall be retained in that account; and

(c) the tangible capital asset reserve account shall be retained in that account.

(3) Subject to the *Interest Act*, the Tsleil-Waututh Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Tsleil-Waututh Nation that are overdue.

Refunds

45. Money received by the Tsleil-Waututh Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

Write Off of Debts

46. All or part of a debt or obligation owed to the Tsleil-Waututh Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year shall be paid into the general account described in paragraph 31(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year shall be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year shall be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a local revenue law, the Tsleil-Waututh Nation shall not borrow money or grant security.

(2) Subject to this Law, if the Tsleil-Waututh Nation is authorized in this Law to borrow money or grant security, the Council may authorize the chief financial officer to borrow money or grant security in the name of the Tsleil-Waututh Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Execution of Security Documents

49. A security granted by the Tsleil-Waututh Nation shall be signed by a quorum of the Council.

Borrowing for Ordinary Operations

50.(1) The Tsleil-Waututh Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The Tsleil-Waututh Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The Tsleil-Waututh Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Tsleil-Waututh Nation.

Financial Agreements

51.(1) The Tsleil-Waututh Nation may enter into the following agreements in the name of the Tsleil-Waututh Nation:

(a) for the purpose of efficient management of the Tsleil-Waututh Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the Tsleil-Waututh Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the Tsleil-Waututh Nation.

Borrowing for Authorized Expenditures

52.(1) If the general account described in paragraph 31(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the Tsleil-Waututh Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money shall be repaid as soon as possible.

Borrowing Member Requirements

53.(1) If the Tsleil-Waututh Nation becomes a borrowing member, then it may only secure long-term financing secured by property tax revenues from the FNFA as permitted under its local revenue law and the Act.

(2) Money borrowed under subsection (1) may only be used for the purposes permitted under the Act.

(3) Money borrowed by the Tsleil-Waututh Nation from the FNFA that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for Repayment of Debts

54. Subject to this Law and a local revenue law, the Tsleil-Waututh Nation may borrow money that is required for the repayment or refinancing of any debt of the Tsleil-Waututh Nation, other than a debt in relation to money borrowed under subsection 50(1).

Use of Borrowed Money

55.(1) Subject to this section and any local revenue law, money borrowed by the Tsleil-Waututh Nation for a specific purpose shall not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the Tsleil-Waututh Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 60(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money shall be applied to repay the debt from the borrowing.

Operational Controls

56. The Council shall establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the Tsleil-Waututh Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

57.(1) Subject to subsections (2) and (3), the Tsleil-Waututh Nation shall not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The Tsleil-Waututh Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Tsleil-Waututh Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the Tsleil-Waututh Nation's lands or lands owned in fee simple by, or in trust for, the Tsleil-Waututh Nation, or

(ii) any other property of the Tsleil-Waututh Nation.

(3) The Tsleil-Waututh Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the Tsleil-Waututh Nation; or

(b) do not otherwise expose the Tsleil-Waututh Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

58.(1) The Tsleil-Waututh Nation shall not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer shall prepare a report for the Council identifying any risks associated with giving the guarantee and assessing the ability of the Tsleil-Waututh Nation to honour the guarantee should it be required to do so.

(3) The Tsleil-Waututh Nation shall not give an indemnity unless it is

(a) authorized under section 99;

(b) necessary and incidental to and included in another agreement to which the Tsleil-Waututh Nation is a party; or

(c) in relation to a security granted by the Tsleil-Waututh Nation that is authorized under this Law or another Tsleil-Waututh Nation law.

(4) Subject to a resolution described in section 99, the Council shall make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the Tsleil-Waututh Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the Tsleil-Waututh Nation.

Authority to Invest

59.(1) Except as specifically authorized in this Law or another Tsleil-Waututh Nation law, the Tsleil-Waututh Nation shall not invest the Tsleil-Waututh Nation's financial assets.

(2) If the Tsleil-Waututh Nation is authorized in this Law to invest the Tsleil-Waututh Nation's financial assets, the Council may authorize the chief financial officer to invest the Tsleil-Waututh Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

60.(1) Money in an account described in section 31 that is not immediately required for expenditures may be invested by the Tsleil-Waututh Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the FNFA or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the Tsleil-Waututh Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the Tsleil-Waututh Nation's lands are located.

(3) If the Tsleil-Waututh Nation has established an investment account under section 31, the Tsleil-Waututh Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the Tsleil-Waututh Nation is a shareholder;

(b) a trust in which the Tsleil-Waututh Nation is a beneficiary; or

(c) a limited partnership in which the Tsleil-Waututh Nation is a partner.

(4) Despite any other provision in this section,

(a) government transfer funds,

(b) local revenues, and

(c) other revenues, if the Tsleil-Waututh Nation has a loan from the FNFA secured by other revenues

may only be invested in

(d) securities issued or guaranteed by Canada or a province;

(e) securities of a local, municipal or regional government in Canada;

(f) investments guaranteed by a bank, trust company or credit union;

(g) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union; or

(h) securities issued by the FNFA.

No Loans to Members or Employees

61. The Tsleil-Waututh Nation shall not make a loan

(a) to a member of the Tsleil-Waututh Nation;

(b) to a company or organization in which a member of the Tsleil-Waututh Nation has an interest; or

(c) to an employee of the Tsleil-Waututh Nation.

Administration of Investments and Loans

62.(1) If the Tsleil-Waututh Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) The Tsleil-Waututh Nation shall not make a loan under this Law unless the Council has established, and the loan is in compliance with, policies, procedures or directions of the Council respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

63.(1) Annually, and more often if necessary, the chief administrative officer shall identify and assess any significant risks to the Tsleil-Waututh Nation's financial assets, the Tsleil-Waututh Nation's tangible capital assets as defined in Part V and the operations of the Tsleil-Waututh Nation.

(2) Annually, and more often if necessary, the chief administrative officer shall report to the Finance Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

64.(1) On recommendation of the Finance Committee, the Council shall procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 63 and any other risks associated with any assets, property or resources under the care or control of the Tsleil-Waututh Nation.

(2) The Council may purchase and maintain insurance for the benefit of a Councillor, officer, director or employee or their personal representatives against any liability arising from that person being or having been a Councillor, officer, director or employee.

Fraud Risks

65. The Council shall establish procedures for the identification and assessment of the following types of potential fraud:

(a) intentional acts in financial reporting that are designed to deceive the users of the financial reports, and which may result in a material omissions from or misstatements of financial reports;

(b) intentional acts in non-financial reporting that are designed to deceive the users of the non-financial reports;

(c) thefts of the Tsleil-Waututh Nation's assets in circumstances where the thefts may result in a material omissions from or misstatements in financial reports; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

66. All accounting practices of the Tsleil-Waututh Nation shall comply with GAAP.

Separate Accounting

67.(1) The chief financial officer shall account for local revenues of the Tsleil-Waututh Nation separately from other moneys of the Tsleil-Waututh Nation.

(2) If the Tsleil-Waututh Nation has a loan from the FNFA that is secured by other revenues, the chief financial officer shall

(a) account for all other revenues of the Tsleil-Waututh Nation separately from other moneys of the Tsleil-Waututh Nation; and

(b) on request, provide the FNFA or the FMB with accounting information respecting the other revenues.

Monthly Financial Information

68. No more than forty-five (45) days following the end of each month, the chief financial officer shall prepare, and provide to the Council and the Finance Committee, financial information respecting the financial affairs of the Tsleil-Waututh Nation in the form and with the content approved by the Council on the recommendation of the Finance Committee.

Quarterly Financial Statements

69.(1) No more than forty-five (45) days following the end of each quarter of the fiscal year, the chief financial officer shall prepare and provide to the Council and the Finance Committee, financial statements for the Tsleil-Waututh Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance Committee.

(2) No more than sixty (60) days following the end of each quarter, the quarterly financial statements in subsection (1) shall be

(a) reviewed by the Finance Committee; and

(b) reviewed and approved by the Council.

Annual Financial Statements

70.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 71.

(2) At the end of each fiscal year the chief financial officer shall prepare the annual financial statements of the Tsleil-Waututh Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements shall be prepared in a form approved by the Council on the recommendation of the Finance Committee.

(4) The annual financial statements shall include

(a) the financial information of the Tsleil-Waututh Nation for the fiscal year; and

(b) the revenue categories for the Tsleil-Waututh Nation's lands referred to in subsection 25(2).

(5) The chief financial officer shall provide draft annual financial statements to the Finance Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance Committee shall present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

71. The chief financial officer shall prepare separate annual financial statements respecting the local revenue account of the Tsleil-Waututh Nation in accordance with FMB standards respecting financial reporting of the local revenue account.

Special Purpose Reports

72. The chief financial officer shall prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations written off or forgiven, if any, by the Tsleil-Waututh Nation;

(d) a report setting out moneys of the Tsleil-Waututh Nation derived from Tsleil-Waututh Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Tsleil-Waututh Nation lands; and

(e) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The Tsleil-Waututh Nation shall appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor shall be set out in an engagement letter approved by the Finance Committee and shall include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and FMB standards, where applicable; or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the Tsleil-Waututh Nation, an auditor shall

(a) be independent of the Tsleil-Waututh Nation, its related bodies, Councillors, officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in British Columbia.

(4) If the auditor ceases to be independent, the auditor shall as soon as practicable after becoming aware of the circumstances

(a) advise the Tsleil-Waututh Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the Tsleil-Waututh Nation, the auditor shall be given access to

(a) all records of the Tsleil-Waututh Nation for examination or inspection and given copies of these records on request; and

(b) any Councillor, officer, director, employee, contractor or agent of the Tsleil-Waututh Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) shall

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the Tsleil-Waututh Nation as necessary for the performance of the auditor's duties.

(3) The auditor shall be given notice of

(a) every meeting of the Finance Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which they receive notice under this section or to which the auditor has been invited and shall be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the Tsleil-Waututh Nation.

(5) The auditor may communicate with the Finance Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Finance Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) Within one hundred and twenty (120) days after the end of each fiscal year, the auditor shall conduct an audit of the annual financial statements referred to in subsection 70(2) and section 71, in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(2) The auditor shall conduct that part of the annual financial statements respecting the local revenue account in accordance with FMB standards for the audit of local revenue accounts and shall report on that account separately from other accounts.

(3) When conducting the audit, the auditor shall provide

(a) an audit opinion of the annual financial statements; and

(b) review comments on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements referred to in subsection 75(1) shall be provided to the Finance Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council shall review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements referred to in subsection 70(2) and section 71 may be published or distributed, they shall

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the Tsleil-Waututh Nation,

(ii) the Chair, and

(iii) the chief financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 70(2) and section 71 shall be available for inspection by members of the Tsleil-Waututh Nation at the principal administrative offices of the Tsleil-Waututh Nation during normal business hours.

(3) The audited annual financial statements referred to in section 71 shall be available for inspection at the principal administrative offices of the Tsleil-Waututh Nation during normal business hours by

(a) members of the Tsleil-Waututh Nation;

(b) any other persons who have an interest in, or the right to occupy, possess or use the Tsleil-Waututh Nation's reserve lands;

(c) the FNTC, the FMB, the FNFA; and

(d) the Minister.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council shall prepare an annual report on the operations and financial performance of the Tsleil-Waututh Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) shall include:

(a) a description of the services and operations of the Tsleil-Waututh Nation;

(b) a progress report on any established financial objectives and performance measures of the Tsleil-Waututh Nation;

(c) the audited annual financial statements referred to in subsection 70(2) for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The annual report referred to in subsection (1) shall be made available to members of the Tsleil-Waututh Nation at the principal administrative offices of the Tsleil-Waututh Nation.

(4) The chief administrative officer shall provide a paper or electronic copy of the annual report referred to in subsection (1)

(a) to a member of the Tsleil-Waututh Nation as soon as practicable after a request is made by the member;

(b) to the FMB as soon as practicable after the report's publication, if the Tsleil-Waututh Nation has a certificate issued by the FMB under subsection 50(3) of the Act; and

(c) to the FNFA as soon as practicable after the report's publication, if the Tsleil-Waututh Nation is a borrowing member.

(5) The chief administrative officer shall establish and maintain a register for the annual report that identifies all members of the Tsleil-Waututh Nation who have requested a copy of the annual report and which includes

(a) the date each request was received; and

(b) the date the annual report was provided to the member.

(6) If the chief administrative officer does not provide a copy of the annual report to a member within a reasonable time after the member's request, the member may apply to the Council to request a copy.

(7) The chief administrative officer shall report quarterly to the Finance Committee on the steps taken to ensure compliance with subsections (3), (4) and (5).

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the Tsleil-Waututh Nation or kept, used or received by any person on behalf of the Tsleil-Waututh Nation are the property of the Tsleil-Waututh Nation.

(2) The Council shall establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the Tsleil-Waututh Nation.

Operations Manual

80.(1) The chief administrative officer shall prepare and maintain a current operations manual respecting every element of the Tsleil-Waututh Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) shall be made available to Councillors, members of the Finance Committee and all other Council committees and officers, directors and employees of the Tsleil-Waututh Nation, subject to reasonable exceptions, as established in Council policies or procedures, for those parts of the manual that are appropriate for only limited distribution.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the Tsleil-Waututh Nation, that part of the operations manual shall be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The chief administrative officer shall ensure that the Tsleil-Waututh Nation prepares, maintains, stores and keeps secure all of the Tsleil-Waututh Nation's records that are required under this Law or any other applicable law.

(2) The Tsleil-Waututh Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with the policies, procedures or directions of the Council.

(3) All financial records of the Tsleil-Waututh Nation shall be stored for at least seven (7) years after they were created.

(4) The Council shall establish policies and procedures or give directions respecting access of any persons to Tsleil-Waututh Nation's records.

Account Records

82.(1) The tax administrator shall prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the Tsleil-Waututh Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) If the Tsleil-Waututh Nation has a loan from the FNFA that is secured by other revenues, the chief financial officer shall prepare, maintain, store and keep secure a complete set of all records

respecting other revenues of the Tsleil-Waututh Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

83.(1) No person may be given access to the Tsleil-Waututh Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the Tsleil-Waututh Nation's records shall comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

84. The Council shall establish policies or procedures or give directions respecting information technology used by the Tsleil-Waututh Nation in its operations to ensure the integrity of the Tsleil-Waututh Nation's financial administration system and its database.

PART V - Capital Projects

Council General Duties

85. The Council shall take reasonable steps to ensure that

(a) the Tsleil-Waututh Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the Tsleil-Waututh Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the Tsleil-Waututh Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council shall establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance Committee meeting, the chief administrative officer shall report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the register referred to in section 88;

(c) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(d) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The chief administrative officer shall establish and keep current on an ongoing basis a register of all the Tsleil-Waututh Nation's tangible capital assets that identifies each of these assets and includes the following information, as applicable:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council,

and shall conduct inspections as necessary to comply with the requirements in paragraphs (a) – (i).

(2) On or before November 30 of each year, the chief administrative officer shall arrange for the inspection and review of the state of each of the Tsleil-Waututh Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before January 31 of each year, the chief administrative officer shall prepare:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the Tsleil-Waututh Nation's tangible capital assets for the next fiscal year;

(b) short- and long-term forecasts of the estimated cost for rehabilitation or replacement of the Tsleil-Waututh Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the Tsleil-Waututh Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the Tsleil-Waututh Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced, and

(iii) the estimated cost, including contingencies, of each proposed replacement project.

Review by Finance Committee

89.(1) On or before February 28 of each year, the Finance Committee shall review the information, schedules and budget prepared under section 88 in order to

(a) identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before February 28 of each year, the Finance Committee shall review any plans for new construction of the Tsleil-Waututh Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council shall establish policies or procedures or give directions respecting the management of capital projects, including

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All Tsleil-Waututh Nation capital projects shall be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The chief administrative officer may retain the services of a professional engineer or other consultant to assist the chief administrative officer, Finance Committee and Council to carry out their obligations under this Part.

PART VI - Miscellaneous

FMB Standards

92.(1) If the Tsleil-Waututh Nation is a borrowing member or has a certificate issued by the FMB under subsection 50(3) of the Act,

(a) the Tsleil-Waututh Nation shall comply with all the applicable FMB standards; and

(b) if the Council becomes aware that the Tsleil-Waututh Nation is not complying with an applicable FMB standard, the Council shall as soon as practicable take the required actions to bring the Tsleil-Waututh Nation into compliance with the FMB standard.

Delegated Authority on Intervention

93.(1) Without limiting section 53 of the Act, if

(a) the Tsleil-Waututh Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the FNFA, and

(b) the FMB gives notice to the Tsleil-Waututh Nation under section 53 of the Act that third-party management of the Tsleil-Waututh Nation's local revenues is required,

the Council delegates to the FMB

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the Tsleil-Waututh Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the Tsleil-Waututh Nation is using its other revenues to secure a loan from the FNFA, and

(b) the FMB gives notice to the Tsleil-Waututh Nation under section 53 of the Act that third-party management of the Tsleil-Waututh Nation's other revenues is required,

the Council delegates to the FMB

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the Tsleil-Waututh Nation's other revenues under the Act.

Land Management Obligations

94.(1) The Tsleil-Waututh Nation shall comply with the *First Nations Land Management Act* and the Land Code.

(2) The Council shall establish and implement a policy that provides a method consistent with the requirements of the Land Code for being accountable to members of the Tsleil-Waututh Nation for the management of the Tsleil-Waututh Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Reports of Breaches and Financial Irregularities

95.(1) Subject to subsection (2), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the Tsleil-Waututh Nation is not authorized by or under this Law or another Tsleil-Waututh Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the Tsleil-Waututh Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the requirements of policies, procedures or directions regarding the avoidance and mitigation of conflicts of interest,

the person may disclose the circumstances to the Chair.

(2) If a Councillor, officer, director, employee, contractor or agent of the Tsleil-Waututh Nation becomes aware of any circumstances described under subsection (1), the Councillor, officer, director, employee, contractor or agent of the Tsleil-Waututh Nation shall report them to the chief administrative officer or the Chair.

Inquiry into Report

96.(1) If a report is made to the Chair or chief administrative officer under section 95, the Chair or chief administrative officer shall inquire into the circumstances reported and report the findings to the Finance Committee as soon as practicable.

(2) The Finance Committee may make a further inquiry into any findings reported to it under this section but, in any event, shall make a report to the Council respecting any circumstances reported to the Finance Committee under this section, including the Finance Committee's recommendations, if any.

(3) If the subject of a report under section 95 is a Councillor, then

(a) the Chair, if the Chair is not the subject of the report; or

(b) the chief administrative officer

may retain an independent third party to investigate the matter.

(4) If the subject of a report under section 95 is the chief administrative officer, then the Chair may retain an independent third party to investigate the matter.

Protection of Parties

97.(1) All reasonable steps shall be taken by the chief administrative officer, the members of the Finance Committee and the Councillors to ensure that the identity of the person who makes a report under section 95 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 95 shall not be subjected to any form of reprisal by the Tsleil-Waututh Nation or by a Councillor, officer, director, employee, contractor or agent of the Tsleil-Waututh Nation as a result of making that report.

(3) The chief administrative officer and the Chair shall take all necessary steps to ensure that subsection (2) is not contravened and shall report any contravention or suspected contravention to the Council.

(4) The Council shall establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 95 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 95; and

(c) concerning the fair treatment of a person against whom a report has been made under section 95.

Recovery of Funds

98.(1) The Tsleil-Waututh Nation shall use all reasonable legal means to recover amounts expended or forfeited due to the failure of a person to comply with the requirements of this Law.

(2) It is a good defence to any action brought against an officer or employee of the Tsleil-Waututh Nation for an unauthorized expenditure, investment or use of the Tsleil-Waututh Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in their opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

99.(1) Subject to subsection (2), the Council may by resolution indemnify or provide for the indemnification of a named Tsleil-Waututh Nation official, a category of Tsleil-Waututh Nation official or all Tsleil-Waututh Nation officials in accordance with the terms specified in the resolution.

(2) The Council may not pay a fine that is imposed as a result of a Tsleil-Waututh Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

100. At least every two (2) years, the Finance Committee shall conduct a review of this Law to

(a) determine if it facilitates effective and sound financial administration of the Tsleil-Waututh Nation; and

(b) identify any amendments to this Law that may better serve this objective.

Provision of Law to FNFA

101. The Council shall provide a copy of this Law to the FNFA as soon as practicable after the FMB approves the Law.

Repeal

102. The *Tsleil-Waututh Nation Financial Administration Law, 2015*, enacted by the Council on January 21, 2015, is hereby repealed in its entirety.

Coming into Force

103. This Law comes into force on the day after this Law is approved by the FMB under section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 19th day of May 2015, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Tsleil-Waututh Nation Financial Administration Law, 2015

Chief Maureen Thomas

Councillor Charlene Aleck

Councillor Deanna George

Councillor Travis George

Councillor Liana Martin

Councillor Jen Thomas

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'Sou-ke First Nation in the Province of British Columbia,

T'Sou-ke First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

T'SOU-KE FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the T'Sou-ke First Nation duly enacts as follows:

1. This Law may be cited as the *T'Sou-ke First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"annual budget" means the budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *T'Sou-ke First Nation Property Assessment Law, 2011*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the T'Sou-ke First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *T'Sou-ke First Nation Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of Part 1 and Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21ST day of October, 2015, at Sooke, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Gordon Planes

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$ 9,719.25
TOTAL REVENUES	**$ 9,719.25**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$
b. General Administrative	$ 971.93
c. BC Assessment Contract	$ 320.00
d. Other General Government	
2. Protection Services	
a. Fire Protection	$ 1,200.00
3. Transportation	
a. Roads and Streets	$ 1,153.12
4. Environmental Health Services	
a. Water Purification and Supply	$ 4,454.96
b. Garbage Waste Collection and Disposal	$ 1,449.60
Contingency Amounts	$ 169.64
TOTAL EXPENDITURES	**$ 9,719.25**
BALANCE	**$ 0**

Note: The First Nation has a service agreement with BC Assessment in the amount of $40.00 (forty dollars) per assessed folio.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the T'Sou-ke First Nation in the Province of British Columbia,

T'Sou-ke First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

T'SOU-KE FIRST NATION ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the T'Sou-ke First Nation duly enacts as follows:

1. This Law may be cited as the *T'Sou-ke First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *T'Sou-ke First Nation Property Assessment Law, 2011*;

"First Nation" means the T'Sou-ke First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *T'Sou-ke First Nation Property Taxation Law, 2011*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21ST day of October, 2015, at Sooke, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Gordon Planes

Councillor Rose Dumont

Councillor Allan G. Planes

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 of assessed value
Class 1 – Residential	7.11044
Class 2 – Utilities	42.28809
Class 5 - Light Industry	30.09868
Class 6 - Business and Other	18.35889
Class 7 - Forest Land	22.07824
Class 8 - Recreational Property/Non-Profit Organization	8.40144
Class 9 - Farm	12.00144

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TZEACHTEN FIRST NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Tzeachten First Nation Property Assessment Law, 2010*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Tzeachten First Nation First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tzeachten First Nation Property Taxation Law, 2010*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) sections 1 to 9, and section 11, of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Glenda Campbell

Councilor Lawrence Roberts

Councilor Catherine R. Hall

Councilor Leslie Joe

Councilor Melvin Williams Jr.

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$2,279,235.77
b. Property Transfer Taxes	$200,000.00
2. Development Cost Charges Revenues	
3. Proceeds from borrowing	
4. Accumulated Surplus	
a. Local revenues carried over from the previous fiscal year $	$686,167.00
Total:	**$3,165,402.77**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	$9,700.00
b. General Administrative	$75,612
c. Other General Government	$150,000.00
d. Taxation Database & Systems	$5,200.00
2. Protection Services	
a. Other Protective Services	$15,000.00
b. Local Service Agreement	$387,951.00
3. Transportation	
a. Local Service Agreement	$205,039.00
4. Recreation and Cultural Services	
a. Recreation	$750,000.00
b. Local Service Agreement	$228,389.00
5. Community Development	
a. Planning and Zoning	$50,000.00
b. Land Rehabilitation and Beautification	$253,674.77
c. Local Service Agreement - Planning/Development	$40,251.00
6. Environment Health Services	
a. Sewage Collection and Disposal	$37,700.00
b. Garbage Waste Collection and Disposal	$44,000.00
c. Local Service Agreement - Environmental Health	$81,726.00
d. Local Service Agreement - Water/Sewer	$168,568.00
7. Fiscal Services	$ 0
8. Other Services	$ 0
9. Taxes Collected for Other Governments	$ 0
10. Grants	
a. Homeowner Grants	$637,800.00
11. Contingency Amounts	
a. Contingency Amounts	$24,792.00
12. Transfers into reserve funds	$ 0
13. Repayment of moneys borrowed from reserve funds	$0
Total:	**$3,165,402.77**
Balance:	**$.00**

The First Nation has the following service agreement:

- **City of Chilliwack, $1,111,928, for various municipal services**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

Clarence Jules

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TZEACHTEN FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Tzeachten First Nation Property Assessment Law, 2010*;

"First Nation" means the Tzeachten First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Tzeachten First Nation Property Taxation Law, 2010*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars ($100.00), the taxable property shall be taxed at one hundred dollars ($100.00) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. If the First Nation is at any time required, in accordance with paragraph 84(5)(b) of the Act, to pay to the First Nations Finance Authority an amount sufficient to replenish the debt reserve fund,

Council must make or amend such property taxation laws as necessary in order to recover the amount payable.

10. The Schedule attached to this Law forms part of and is an integral part of this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Glenda Campbell

Councilor Lawrence Roberts

Councilor Catherine R. Hall

Councilor Leslie Joe

Councilor Melvin Williams Jr.

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000 of assessed Value in:	
	Improvements	Land
Rates For District: Tzeachten		
1 Residential	7.91256	8.23859
2 Utilities	55.41768	58.02602
5 Light Industry	16.37742	16.97740
6 Business and Other	16.73903	17.38411

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

TZEACHTEN FIRST NATION
GRASS 15 RESERVE PROPERTY TAXATION DELEGATION LAW, 2015

TABLE OF CONTENTS

PART I: Citation 1
PART II: Definitions and References 1
PART III: Delegation of Powers 2
PART IV: General Provisions 3

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws delegating to any person or body any of the Council's powers to make laws under any of paragraphs 5(1)(a) to (e) of that Act;

B. The Tzeachten First Nation holds an interest in the Grass 15 reserve jointly with other First Nations;

C. Each First Nation with an interest in the joint reserve intends to delegate certain of its law-making powers under the Act to a delegate, in order for the delegate to establish and administer a property taxation system on the joint reserve;

D. Each First Nation with an interest in the joint reserve intends to make a delegation law in respect of the joint reserve in the same form as this delegation law;

E. The First Nations with interests in the joint reserve and the Ch-ihl-kway-uhk Tribe Society have entered into an agreement dated May 19, 2015 that provides for the creation and administration of the taxation system on the joint reserve; and

NOW THEREFORE the Council of the Tzeachten First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Tzeachten First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessment law" means a law referenced in paragraph 3(1)(a);

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"Delegate" means Ch-ihl-kway-uhk Tribe Society, 8A-7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"expenditure law" means a law referenced in paragraph 3(1)(d);

"First Nation" means the Tzeachten First Nation, being a band named in the schedule to the Act;

"interest in land" or "property" means land or improvements, or both, in the joint reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"joint reserve" means the Grass 15 reserve set apart for the joint use and benefit of the First Nation and Aitchelitz, Kwaw kwaw Apilt, Shxwhá:y Village, Skowkale, Skwah, Soowahlie, Squiala, and Yakweakwioose;

"rates law" means a law referenced in paragraph 3(1)(c); and

"taxation law" means a law referenced in paragraph 3(1)(b).

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), or paragraph (e.g. paragraph 3(1)(a)) is a reference to the specified Part, section, subsection or paragraph of this Law, except where otherwise stated.

PART III

DELEGATION OF POWERS

Delegation of Certain Law-Making Powers

3.(1) The Council hereby delegates to the Delegate, pursuant to paragraph 5(1)(f) of the Act, Council's powers to make the following laws in respect of the joint reserve:

(a) laws under subparagraph 5(1)(a)(i) of the Act, respecting the assessment of the value of interests in land, the requisition of any information necessary to conduct the assessment, and

the inspection for assessment purposes of any interests in land that are subject to taxation for local purposes;

(b) laws under paragraph 5(1)(a) of the Act, respecting the taxation of interests in land for local purposes based on a property value tax;

(c) laws under subparagraph 5(1)(a)(ii) of the Act, respecting a mechanism to establish tax rates and apply them to the assessed value of lands, interests and rights;

(d) laws under paragraph 5(1)(b) of the Act, respecting the expenditure of local revenues; and

(e) laws under paragraph 5(1)(e) of the Act, respecting the enforcement of laws made by the Delegate under paragraphs (a), (b), (c) and (d).

(2) For clarity, the powers delegated under subsection (1) do not include the power to make laws under subparagraphs 5(1)(a)(iii), (iv) or (v) of the Act.

(3) For clarity, the powers delegated under subsection (1) apply only to the joint reserve, and the First Nation retains all powers in respect of all of its reserve lands other than the joint reserve.

Delegate Subject to Same Limits, Requirements and Duties

4.(1) The powers delegated to the Delegate under section 3 are subject to all limits and procedural requirements, including conditions and approvals that apply to the powers, and all duties related to the exercise of those powers.

(2) Without limiting subsection (1), the Delegate must exercise the powers delegated to it in accordance with

(a) the Act;

(b) the Commission standards and procedures established under section 35 of the Act;

(c) the requirements and restrictions set out in this Law and in other applicable enactments; and

(d) the Joint Grass Reserve Property Tax Delegation Agreement dated May 19, 2015.

Specific Requirements and Duties

5.(1) Without limiting section 4, the Delegate must, in respect of every law it proposes to make,

(a) give all notices,

(b) consider representations received,

(c) submit all required information and documentation to the Commission,

(d) seek and obtain all necessary approvals, and

(e) in every respect fulfill the obligations of Council in making a law under the Act,

as required under the Act and under Commission standards and procedures.

(2) Without limiting section 4, the Delegate must comply with all statutory requirements related to the exercise of the delegated authority under this Law, including, without limitation, the requirement to

(a) establish a local revenue account;
(b) place local revenues only in the local revenue account;
(c) obtain an audit of the local revenue account at least once each year, and provide access to the audit as required by the Act;
(d) make an annual rates law and an annual expenditure law as required by the Act;
(e) ensure that expenditures of local revenues are made only in accordance with an expenditure law; and
(f) comply with orders of the Commission made under section 33 of the Act.

No Further Delegation

6. The Delegate must not delegate the powers given to the Delegate in this Law.

Delegate Must Exercise Powers

7. The powers delegated in this Law must be exercised only by the Delegate and must not be exercised by the First Nation.

PART IV
GENERAL PROVISIONS

Interpretation

8.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Duration

9. The delegation of powers to the Delegate in this Law remains in effect for so long as this Law is in force and effect.

Force and Effect

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of July, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of ____ members of Council.

Chief Glenda Campbell

Councillor

Councillor

Councillor

Councillor

TZEACHTEN FIRST NATION

FINANCIAL ADMINISTRATION LAW, 2015

TABLE OF CONTENTS

PART I - Name of Law **1**

PART II - Interpretation and Application **1**

PART III - Administration **5**

DIVISION 1 - Council *5*

DIVISION 2 - Finance and Audit Committee *6*

DIVISION 3 - Tzeachten Managers and Employees *11*

DIVISION 4 - Conduct Expectations *14*

PART IV - Financial Management **16**

DIVISION 1 - Financial Plans and Annual Budgets *16*

DIVISION 2 - Financial Institution Accounts *18*

DIVISION 3 - Expenditures *19*

DIVISION 4 - General Matters *22*

DIVISION 5 - Borrowing *23*

DIVISION 6 - Risk Management *26*

DIVISION 7 - Financial Reporting *30*

DIVISION 8 - Information and Information Technology *36*

PART V - Capital Projects **37**

PART VI - Miscellaneous **41**

SCHEDULE "A" **47**

Avoiding And Mitigating Conflicts Of Interest **47**

PART I - Interpretation **47**

PART II - Application **48**

PART III - Councillors and Committee Members **48**

PART IV - Employees **50**

PART V - Contractors and Agents **52**

PART VI - General (Confidential Information, Gifts, and Use of Services) **53**

PART VII - Consequences.....54

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management* Act, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Tzeachten considers it to be in the best interests of Tzeachten to make a law for such purposes;

C. The Council of Tzeachten enacted the *Tzeachten Financial Administration Law, 2011* on October 20, 2011 and received compliance approval of the law from the Board on November 23, 2011; and

D. The Council of Tzeachten now desires to repeal the *Tzeachten Financial Administration Law, 2011* and to enact the *Tzeachten Financial Administration Law, 2015* and to request compliance approval of the *Tzeachten Financial Administration Law, 2015* from the Board.

NOW THEREFORE Tzeachten Council enacts as follows:

PART I - Name of Law

Name of Law

1. This Law may be cited as the *Tzeachten Financial Administration Law, 2015*.

PART II - Interpretation and Application

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"affiliated entity" means

(a) any agency of Tzeachten,

(b) any corporation or business in which Tzeachten has a material or controlling interest,

(c) any partnership in which Tzeachten or another affiliated entity of Tzeachten is a partner with a material or controlling interest, or

(d) a trust of Tzeachten;

"annual financial statements" means the annual financial statements of the Tzeachten referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor for Tzeachten appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of Tzeachten that has been approved by the Council;

"Chair" means the Chair of the Finance and Audit Committee;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Tzeachten Council;

"Councillor" means a member of the Tzeachten Council, and includes the Chief, the Council Chair, and the Council vice-Chair;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"Finance Director" means the person appointed Finance Director under section 19;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of Tzeachten;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Tzeachten's financial statements;

"financial records" means all records respecting Tzeachten's financial administration, including the minutes of meetings of the Council and the Finance and Audit Committee;

"fiscal year" means the Tzeachten fiscal year set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants, as revised or replaced from time to time and includes standards developed by the Public Sector Accounting Board;

"General Manager" means the person appointed General Manager under section 18;

"Land Code" means the Tzeachten Land Code adopted by Tzeachten under the *First Nations Land Management Act*;

"Law" means this *Tzeachten Financial Administration Law, 2015*;

"local revenue law" means a local revenue law made by Tzeachten under the Act;

"local revenues" means money raised under a local revenue law;

"manager" means the General Manager, the Finance Director, Tax Administrator and any other employee of Tzeachten designated by Council as a manager;

"multi-year financial plan" means the plan referred to in section 25;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"Schedule "A" means Schedule "A" - Avoiding and Mitigating Conflicts of Interest, attached to, and forming part of, this Law;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act;

"Tax Administrator" means the Tax Administrator appointed under Tzeachten's local revenue laws;

"Tzeachten" means the Tzeachten First Nation;

"Tzeachten Lands" means Tzeachten Lands as defined in the Tzeachten Land Code.

"Tzeachten law" means any Tzeachten law, including any by-law or Land Code made by the Council or the membership of Tzeachten;

"Tzeachten records" means all records of Tzeachten respecting its governance, management, operations and financial administration; and

"Tzeachten's financial assets" means all money and other financial assets of Tzeachten.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the Interpretation Act apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an employee or manager, by name of office or otherwise, also apply to any person designated by the Council to act in the employee or manager's place or to any person assigned or delegated to act in the employee or manager's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of Tzeachten.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another Tzeachten law, other than a Land Code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of Tzeachten.

PART III - Administration

DIVISION I - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of Tzeachten whether or not they have been assigned or delegated to a manager, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Tzeachten law, the Council may delegate to any of its managers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the Chair and the vice-Chair of the Finance and Audit Committee;

(c) the approval of Tzeachten budgets and financial statements; and

(d) the approval of borrowing by Tzeachten.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), Council may establish policies and procedures and give directions respecting any matter relating to Tzeachten financial administration.

(2) Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Tzeachten assets.

(3) Council must not establish any policies or procedures or give any directions relating to the financial administration of the Tzeachten that are in conflict with this Law, the Act or GAAP.

(4) Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of Tzeachten in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the Finance Director must prepare a report separately listing the remuneration paid and expenses reimbursed by Tzeachten, and by any entity, to each Councillor whether such amounts are paid to the Councillor while acting in that capacity or in any other capacity.

*DIVISION 2 - **Finance and Audit Committee***

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of Tzeachten.

(2) Council must appoint three (3) or five (5) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the Tzeachten government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a Councillor; and

(b) five (5) members, at least two (2) of the Committee members must be Councillors.

(6) Each Committee member must:

(a) provide a criminal record check, the results of which are satisfactory to Council; and

(b) sign a code of conduct and agree to abide by it.

(7) Subject to subsection (9) (removal from office), the Committee members must be appointed to hold office for at least three (3) years on staggered terms for continuity.

(8) Despite subsection (7) directly above, for the first term only, one of the non-Council members must be appointed until March 31, 2012 and the other until March 31, 2013.

(9) A Committee member may be removed from office by Council if the member:

(a) is charged of an offense under the Criminal Code (that does not relate to the exercise of aboriginal rights or title);

(b) does anything that negatively affects the integrity of the Committee;

(c) has unexcused absences from two (2) scheduled meetings of the Committee in any given calendar year; or

(d) fails to perform any of their duties under the Committee terms of reference or this Law in good faith.

(10) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

(11) The General Manager, the Finance Director, and the Tax Administrator are ex officio and non-voting members of the Committee.

Chair, Vice-Chair and Secretary

13.(1) The Council must appoint a Chair and a vice- Chair of the Committee, one of whom must be a Councillor.

(2) If Council appoints a non-Councillor as Chair of the Committee,

(a) Council must send to the Chair notices and agendas of all council meetings;

(b) on request of the Chair, Council must provide the Chair with any materials or information provided to Council respecting matters before it; and

(c) the Chair may attend and speak at Council meetings.

(3) The Committee must appoint, designate or contract a person to act as secretary and coordinator/ recorder to the Committee to take minutes, and any non-Committee member in this role must sign a confidentiality agreement.

Committee Procedures

14.(1) The quorum of the Committee is at least fifty percent (50%) of the total number of Committee voting members, including at least one (1) Councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions and recommendations.

(3) In the event of a tie vote in the Committee, the Chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the General Manager and the Finance Director must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The General Manager or the Finance Director may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the General Manager or the Finance Director; or

(b) it is a meeting with the auditor.

(6) The Committee must meet:

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the General Manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the Tzeachten:

(a) annually develop or review, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of Tzeachten against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may provide a written report or recommendations to Council on any matter respecting the financial administration of Tzeachten that is a significant concern and is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of Tzeachten:

(a) make recommendations to Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on financial policies, procedures and directions on reimbursable expenses and perquisites of Tzeachten Councillors, managers and employees;

(f) review at least annually the systems for monitoring financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct regular periodic reviews of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to Council on the terms of reference for the Committee, such recommendations to require approval by Council.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of Tzeachten:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that financial management activities occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any Tzeachten reports;

(d) to review, monitor and report to the Council on the appropriateness of Tzeachten's accounting and financial reporting systems, policies, practices and compliance monitoring systems;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the Tzeachten's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) to review and report to Council on Tzeachten's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where, appropriate, recommend improvements to Council;

(i) to review and report to Council on the adequacy of financial administration personnel and resources; and

(j) to review the policies and procedures regarding security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council.

DIVISION 3 - Tzeachten Managers and Employees

General Manager

18.(1) Council must appoint, and ensure that Tzeachten continues to have, a person as Tzeachten General Manager and may set the terms and conditions of that appointment.

(2) Reporting to Council, the General Manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Tzeachten.

(3) For the purposes of this Law, the General Manager must carry out his or her roles and responsibilities under this Law in relation to financial administration, including the following duties:

(a) oversee, supervise and direct the activities of all Tzeachten managers and employees;

(b) oversee the development, implementation and monitoring of policies and procedures and compliance with these policies and procedures;

(c) prepare, recommend to the Council, and maintain and revise as necessary the organization chart referred to in section 21;

(d) oversee the hiring of all Tzeachten employees;

(e) oversee and administer Tzeachten contracts;

(f) work directly with the Finance and Audit Committee and Council to carry out budgeting, planning and auditing responsibilities under this Law;

(g) monitor or oversee compliance with the legal obligations of Tzeachten, including legislative, regulatory, program and contractual obligations, and report to Council;

(h) review, monitor and report to Council on the adequacy and appropriateness of the Tzeachten's insurance coverage respecting significant Tzeachten risks;

(i) identify, assess, monitor and report on financial reporting risks and fraud risks;

(j) monitor and report on the effectiveness of mitigating controls for the risks referred to in subsection (i) taking into consideration the cost of implementing those controls; and

(k) carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the General Manager's duties specified in this Law.

(4) The General Manager may assign the performance of any of the General Manager's duties or functions

(a) to a manager or employee of Tzeachten; and

(b) with the approval of the Council, to a contractor or agent of Tzeachten.

(5) Any assignment of duties or functions under subsection (4) does not relieve the General Manager of the responsibility to ensure that these duties or functions are carried out properly.

Finance Director

19.(1) The Council must appoint, and ensure that Tzeachten continues to have, a person as the Tzeachten Finance Director and may set the terms and conditions of that appointment.

(2) Reporting to the General Manager, the Finance Director is responsible for the day-to-day management Tzeachten's financial administration system, including the following duties:

(a) ensure the financial administration system, including policies, procedures, directions and internal controls, are appropriately designed and operating effectively and, if necessary, recommend improvements to the General Manager and the Finance and Audit Committee;

(b) maintain and oversee the all charts of accounts of Tzeachten;

(c) oversee preparation of the draft annual budgets and any draft amendments;

(d) work with the Tax Administrator in preparing the annual local revenue budget and any amendments;

(e) prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(f) prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(g) administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) under the direction of the General Manager, monitor or oversee compliance with the legal obligations of Tzeachten, including legislative, regulatory, program, funding and contractual obligations;

(i) prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to carry out their responsibilities;

(j) develop and recommend policies and procedures for the safeguarding of assets and to ensure policies and procedures are followed;

(k) develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure procedures are followed;

(l) perform any other duties of the Finance Director under this Law; and

(m) carry out any other activities specified by the General Manager that are not contrary to the Act or inconsistent with the Finance Director's duties under this Law.

(3) With the written approval of the General Manager, the Finance Director may assign the performance of any of the duties or functions of the Finance Director, but this assignment does not relieve the Finance Director of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If Tzeachten is collecting local revenues, the Council must appoint a person as Tax Administrator of Tzeachten and may set the terms and conditions of that appointment.

(2) The Tax Administrator reports to the General Manager in respect of the performance of any of the Tax Administrator's duties or functions under this Law.

(3) The Tax Administrator is responsible for carrying out all of the duties set out in the Act and all applicable local revenue laws and Tzeachten laws and policies.

(4) In addition to any duties or functions under Tzeachten's local revenue laws and the Act, the Tax Administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the Finance Director the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the Finance Director the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the General Manager , Finance Director, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, Tzeachten's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the Tax Administrator under this Law.

(5) With the approval of the General Manager, the Tax Administrator may assign the performance of any of the duties or functions of the Tax Administrator under this Law to any manager, employee, contractor or agent of the Tzeachten, but this assignment does not relieve the Tax Administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) Council, with the assistance of the General Manager, must establish and maintain a current organization chart for the governance, management and administrative systems of Tzeachten.

(2) The organization chart under subsection (1) must be approved by Council.

(3) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of Tzeachten;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) job descriptions for each position in the organization;

(d) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(e) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and of Tzeachten,

(ii) the General Manager, the Finance Director, the Tax Administrator and other Tzeachten managers, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subsection (i) and the positions referred to in subsection (ii).

(4) On request, the General Manager must provide a copy of the organization chart under subsection (1) to a Councillor, a member of a committee referred to in subsection (2)(d)(i), a manager, employee or contractor or agent of Tzeachten and to a Tzeachten member.

(5) In the course of discharging his or her responsibilities under this Law, the General Manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(6) Council must take reasonable steps to ensure that Tzeachten hires or retains qualified and competent personnel to carry out the financial administration activities of Tzeachten.

DIVISION 4 - ***Conduct Expectations***

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to Tzeachten's financial administration, each Councillor must:

(a) comply with this Law, the Act, any other applicable Tzeachten laws and standards;

(b) act honestly, in good faith and in the best interests of Tzeachten;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of Schedule "A", including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a Councillor has contravened this section, Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Managers, Employees, Contractors, etc.

23.(1) This section applies to:

(a) each manager, employee, committee member, contractor, and agent of Tzeachten;

(b) each member of the Finance and Audit Committee who is not a Councillor; and

(c) a person acting under the delegated authority of Council or Tzeachten.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of Tzeachten, that person must:

(a) comply with this Law, the Act, any other applicable Tzeachten laws and standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule "A", including required disclosure of potential conflicts of interest.

(3) Council must incorporate the relevant provisions of this section into:

(a) the terms of employment or appointment of every manager and employee of Tzeachten;

(b) the terms of every contract of a contractor of Tzeachten;

(c) the terms of appointment of every member of a committee, including for appointments of members of the Finance and Audit Committee who are not Councillors; and

(d) the terms of appointment of every agent of Tzeachten.

(4) If a manager, employee, committee member, agent or contractor breaches subsection (2), in addition to any other legal, criminal or civil remedies, the General Manager may, at his or her sole discretion, impose any or all of the following consequences:

(a) the individual may be ordered to return, reimburse or make restitution to the appropriate party for any funds, assets, gifts or benefits that they received as a result of contravening this Law or Schedule

"A" and, if they decline to do so, the General Manager may issue a written notice and deduct the value of these items from salary, payments or reimbursements made to them;

(b) the employee may be disciplined, including dismissal;

(c) a contractor's contract may be terminated;

(d) an agent's appointment may be terminated;

(e) a committee member's appointment may be terminated; and

(f) the manager, employee, committee member, agent or contractor may be ordered to take any reasonable steps necessary to remedy the situation.

(5) If the General Manager breaches subsection (2), in addition to any other legal, criminal or civil remedies, Council may, at its sole discretion, impose any of the consequences set out in subsection (4).

PART IV - Financial Management

DIVISION I - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of Tzeachten is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, Council must approve a multi-year financial plan that:

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account; and

(f) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which Tzeachten is responsible and must identify:

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from Tzeachten Lands under Land Code must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from Tzeachten Lands under Land Code.

(3) In subsection (2), "natural resources" means any material on or under the Tzeachten Lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) The Finance Director must prepare a draft annual budget and a draft multi-year financial plan for the next fiscal year in sufficient time to allow review by the Finance and Audit Committee.

(2) The Finance and Audit Committee must

(a) review the draft annual budget and recommend the annual budget to Council for approval; and

(b) review the draft multi-year financial plan and recommend a multi-year financial plan to Council.

(3) On or before March 31 of each year, Council must review and approve the annual budget for Tzeachten for the next fiscal year.

(4) To accommodate the timing of property tax assessments and taxation rates, on or before June 15 of each year, the Finance and Audit Committee must receive and review the local revenue account amendment to the annual budget.

(5) On or before June 30 of each year, the Finance and Audit Committee must forward the local revenue account amendment to the annual budget to Council for approval.

(6) No later than July 15 of each year, the Council must approve the local revenue account amendment to the annual budget.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of Tzeachten demonstrates how and when this deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of Tzeachten.

Amendments to Annual Budgets

29.(1) The annual budget of the Tzeachten must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the Tzeachten or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the Tzeachten.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for Tzeachten Information or Involvement

31.(1) Council must establish policies or procedures or give directions respecting the means by which members of Tzeachten must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting Tzeachten's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of Tzeachten may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

*DIVISION 2 - **Financial Institution Accounts***

Financial Institution Accounts

32.(1)No account may be opened for the receipt and deposit of money of Tzeachten unless the account:

(a) is in the name of Tzeachten;

(b) is opened in a financial institution;

(c) is authorized by the General Manager, and

(d) has signing authorities authorized in writing by Council.

(2) Tzeachten must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in subsections (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if Tzeachten has money held in trust;

(d) a land and resources account for money from revenues from Tzeachten Lands under Land Code; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) Tzeachten may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the Tzeachten's financial assets.

Accounts Management

33.(1) The Finance Director must ensure the accounting of all money received by Tzeachten.

(2) The Finance Director:

(a) must ensure the deposit of all money received by the Tzeachten as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

*DIVISION 3 - **Expenditures***

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. Tzeachten must not enter into an agreement or undertaking that requires Tzeachten to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The General Manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another Tzeachten law.

(2) Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the General Manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by Tzeachten in relation to an appropriation must not exceed the amount specified in the budget for Tzeachten for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The General Manager, or the Finance Director under written authorization from the General Manager, must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The Tax Administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the General Manager or Finance Director may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by Tzeachten may be made by cheque, draft, electronic transfer or other similar instrument signed by a Councillor designated by the Council and by either the General Manager or the Finance Director.

DIVISION 4 - General Matters

Advances

42.(1) The General Manager or the Finance Director may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The Tax Administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If Tzeachten withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by Tzeachten as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of Council.

(2) Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, Tzeachten may charge interest at a rate set from time to time by the Council on any debts or payments owed to the Tzeachten that are overdue.

Refunds

46.(1) Money received by Tzeachten that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to Tzeachten may be written off

(a) if approved by Council; or

(b) if done under the authority of a policy or direction of Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to Tzeachten may be forgiven only

(a) if approved by Council; or

(b) if done under the authority of a policy or direction of Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

*DIVISION 5 - **Borrowing***

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, Tzeachten must not borrow money or grant security.

(2) Subject to this Law, if Tzeachten is authorized in this Law to borrow money or grant security, the Council may authorize the General Manager to borrow money or grant security in the name of Tzeachten

(a) as specifically approved by Council; or

(b) in accordance with the policies, procedures or directions made by Council.

Borrowing for Ordinary Operations

51.(1) Tzeachten may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) Tzeachten may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) Tzeachten may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the Tzeachten.

Financial Agreements

52.(1) Tzeachten may enter into the following agreements in the name of Tzeachten:

(a) for the purpose of efficient management of Tzeachten's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Tzeachten's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by Council, the General Manager may enter into any agreements referred to in subsection (1) on behalf of Tzeachten.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the General Manager or the Finance Director recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Tzeachten may borrow an amount not exceeding a maximum amount specified by Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if Tzeachten is a borrowing member.

(2) Tzeachten must not obtain long-term financing secured by property tax revenues from any organization other than the First Nations Finance Authority.

(3) Tzeachten may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by Tzeachten from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) Council must establish policies or procedures or give directions respecting the means by which members of Tzeachten must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of Tzeachten may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, Tzeachten may borrow money that is required for the repayment or refinancing of any debt of Tzeachten, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by Tzeachten for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Tzeachten and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by Tzeachten must be signed by a Councillor designated by Council and by the General Manager.

(2) A security granted by Tzeachten in respect of local revenues must be signed by a Councillor designated by Council and by the General Manager after notification of the Tax Administrator.

Operational Controls

59. Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Tzeachten's operations.

*DIVISION 6 - **Risk Management***

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), Tzeachten must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) Tzeachten may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of Tzeachten governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(c) an interest in, or natural resources on or under, Tzeachten Lands or lands owned in fee simple by or in trust for Tzeachten, or

(d) any other property of Tzeachten.

(3) Tzeachten may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for Tzeachten; or

(b) do not otherwise expose Tzeachten's financial assets, property or resources to significant risk.

(4) Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) Tzeachten must not give a guarantee unless Council has considered the report of the Finance Director under subsection (2).

(2) Before Council authorizes a guarantee under subsection (1), the Finance Director must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of Tzeachten to honour the guarantee should it be required to do so.

(3) Tzeachten must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the Tzeachten is a party; or

(c) in relation to a security granted by Tzeachten that is authorized under this Law or another Tzeachten law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of Tzeachten and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by Tzeachten.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another Tzeachten law, Tzeachten must not invest Tzeachten's financial assets.

(2) If Tzeachten is authorized in this Law to invest Tzeachten's financial assets, Council may authorize the Finance Director to invest Tzeachten's financial assets

(a) as specifically approved by Council; or

(b) in accordance with the policies, procedures or directions made by Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by Tzeachten in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Tzeachten as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Tzeachten Lands are located.

(3) If Tzeachten has established an investment account under section 32, Tzeachten may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which Tzeachten is a shareholder;

(b) a trust in which Tzeachten is a beneficiary;

(c) a limited partnership in which Tzeachten is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, Tzeachten may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if Tzeachten has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in Tzeachten Member Activities

64.(1) Tzeachten may only make a loan to a Tzeachten member or to an entity in which a Tzeachten member has an interest if the loan is made from a program of Tzeachten that has been approved by Council and that meets the requirements of this section.

(2) Before Council establishes a program under this section, the Finance Director must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all Tzeachten members;

(b) the terms and conditions of the program must be published and accessible to all Tzeachten members;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If Tzeachten is authorized to make an investment or loan under this Law, the Finance Director may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If Tzeachten is authorized to make a loan under this Law, Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the General Manager must identify and assess any significant risks to Tzeachten's financial assets, Tzeachten's tangible capital assets as defined in Part V and the operations of Tzeachten.

(2) Annually, and more often if necessary, the General Manager must report to the Finance and Audit Committee and to Council on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) Council must ensure that Tzeachten procures and maintains in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of Tzeachten.

(2) Council may purchase and maintain appropriate directors' liability insurance or other insurance for the protection of Councillors, managers, and committee members against any liability arising from present or past work with Tzeachten.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of Tzeachten assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) Council must establish procedures for the identification and assessment of the following types of potential fraud in Tzeachten:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

*DIVISION 7 - **Financial Reporting***

GAAP

69. All Tzeachten accounting practices must comply with GAAP.

Separate Accounting

70.(1) The Finance Director must account for local revenues of Tzeachten separately from other Tzeachten moneys.

(2) If Tzeachten has a loan from the First Nations Finance Authority that is secured by other revenues, the Finance Director must:

(a) account for all other revenues of Tzeachten separately from other Tzeachten moneys; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month the Finance Director must prepare financial information respecting Tzeachten's financial affairs in the form and with the content approved by Council on the recommendation of the Finance and Audit Committee.

(2) The Finance Director must provide the financial information in subsection (1) to Council, the Finance and Audit Committee, and the General Manager not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year the Finance Director must prepare financial statements for Tzeachten for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The Finance Director must provide the quarterly financial statements in subsection (1) to Council, the Finance and Audit Committee, and the General Manager not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the Finance Director must prepare the annual financial statements of Tzeachten for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of Tzeachten for the fiscal year; and

(b) the revenue categories for Tzeachten's lands referred to in subsection 26(2).

(5) The Finance Director must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The Finance Director must prepare separate annual financial statements respecting the local revenue account of Tzeachten in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The Finance Director must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by Tzeachten;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) in relation to the Tzeachten Land Code, a report setting out moneys of Tzeachten derived from Tzeachten lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Tzeachten lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) Tzeachten must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter recommended by the Finance and Audit Committee and approved by Council and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of Tzeachten, an auditor must

(a) be independent of Tzeachten, its affiliated entities, Councillors and managers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of Tzeachten Lands and reserves are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise Tzeachten in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of Tzeachten's annual financial statements, the auditor must be given access to:

(a) all records of Tzeachten for examination or inspection and given copies of these records on request; and

(b) any Councillor, manager, employee, contractor or agent of Tzeachten to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of Tzeachten as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of:

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of Tzeachten.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirement

78.(1) The annual financial statements of Tzeachten referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by Council;

(b) be signed by

(i) the Chief of Tzeachten,

(ii) the Chair of the Finance and Audit Committee, and

(iii) the Finance Director; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of Tzeachten at the principal administrative offices of Tzeachten during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of Tzeachten during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, Council must prepare an annual report on the operations and financial performance of Tzeachten for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of Tzeachten's services and operations;

(b) a progress report on any established Tzeachten financial objectives and performance measures; and

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The General Manager must provide the annual report referred to in subsection (1)

(a) to a member of Tzeachten as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if Tzeachten has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if Tzeachten is a borrowing member.

(4) Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to Tzeachten members who have requested but have not been provided with the annual report of Tzeachten including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the General Manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of Tzeachten or kept, used or received by any person on behalf of Tzeachten are the property of Tzeachten.

(2) The Council must establish policies or procedures to ensure that the records referred to in subsection (1) remain the property of Tzeachten.

Operations Manual

83.(1) The General Manager must ensure that Tzeachten prepares and maintains a current operations manual respecting every element of Tzeachten's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to Councillors, members of the Finance and Audit Committee and all other Council committees and managers and employees of Tzeachten.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of Tzeachten, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The General Manager must ensure that Tzeachten prepares, maintains, stores and keeps secure all of Tzeachten's records that are required under this Law or any other applicable law.

(2) Tzeachten's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All Tzeachten financial records must be stored for at least seven (7) years after they were created.

(4) Council must establish policies and procedures or give directions respecting access of any persons to Tzeachten's records.

Confidentiality of Information

85.(1) No person may be given access to Tzeachten's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of Council.

(2) All persons who have access to Tzeachten's records must comply with all policies, procedures or directions of Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The Tax Administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of Tzeachten, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If Tzeachten has a loan from the First Nations Finance Authority that is secured by other revenues, the Finance Director must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of Tzeachten, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. Council must establish policies or procedures or give directions respecting information technology used by Tzeachten in its operations to ensure the integrity of Tzeachten's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of Tzeachten's tangible capital assets and any other major capital projects funded by local revenues in which Tzeachten or its affiliated entities are investors;

"Tzeachten's tangible capital assets" means all non-financial assets of Tzeachten having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of Tzeachten's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of Tzeachten's tangible capital assets.

Council General Duties

89. Council must take reasonable steps to ensure that

(a) Tzeachten's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of Tzeachten's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Tzeachten Lands are located.

Tangible Capital Assets Reserve Fund

90. Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the General Manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subsection (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The General Manager must establish and keep current a register of all Tzeachten's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by Council.

(2) On or before November 30 of each year, the General Manager must arrange for the inspection and review of the state of each of Tzeachten's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the Finance Director must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of Tzeachten's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of Tzeachten's tangible capital assets;

(c) the proposed budget for rehabilitation of Tzeachten's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of Tzeachten's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of Tzeachten's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All Tzeachten capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The General Manager may retain the services of a professional engineer or other consultant to assist the General Manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. Council must establish policies or procedures or give directions for

(a) the provision of information to Tzeachten members respecting capital projects; or

(b) the involvement of Tzeachten members in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If Tzeachten is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, then Tzeachten must comply with all the applicable Board standards.

(2) If the Council becomes aware that Tzeachten is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring Tzeachten into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) Tzeachten is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to Tzeachten under section 53 of the Act that third-party management of Tzeachten's local revenues is required,

the Council of Tzeachten delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of Tzeachten's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) Tzeachten is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to Tzeachten under section 53 of the Act that third-party management of Tzeachten's other revenues is required,

the Council of Tzeachten delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of Tzeachten's other revenues under the Act.

Land Management Obligations

99.(1) If Tzeachten has a land code under the *First Nations Land Management Act,* then Tzeachten must comply with the *First Nations Land Management Act* and any land code made by Tzeachten as required or permitted under that Act.

(2) If Tzeachten has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of Tzeachten's land code for being accountable to members of Tzeachten for the management of Tzeachten's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If Tzeachten has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* then Tzeachten must comply with that Act and any financial code made by Tzeachten as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of Tzeachten is not authorized by or under this Law or another Tzeachten law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Tzeachten,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with Schedule "A",

the person may disclose the circumstances to the Chair of the Finance and Audit Committee.

(2) If a Councillor becomes aware of any circumstances described under subsection (1), the Councillor must report them to the Chair of the Finance and Audit Committee.

(3) If a manager, employee, contractor or agent of Tzeachten becomes aware of any circumstances described under subsection (1), the manager, employee, contractor or agent, as the case may be, must report them to the General Manager and the Chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the General Manager under subsection 101(3), the General Manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the Chair of the Finance and Audit Committee under section 101, the Chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the General Manager, the members of the Finance and Audit Committee and Council to ensure that the identity of the person who makes a report under section 99 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the Tzeachten or by a Councillor, manager, employee, contractor or agent of the Tzeachten as a result of making that report.

(3) Council, the General Manager and the Chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A Councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Tzeachten's local revenue law is personally liable to the Tzeachten for that amount.

(2) Subsection (1) does not apply if the Councillor relied on information provided by a Tzeachten manager or employee and the manager or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to Tzeachten under subsection (1) may be recovered for Tzeachten by Tzeachten, a member of Tzeachten or a person who holds a security under a borrowing made by Tzeachten.

(4) It is a good defence to any action brought against a manager or employee of the Tzeachten for unauthorized expenditure, investment or use of Tzeachten's financial assets if it is proved that the manager or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Tzeachten official" means a current or former Councillor, manager or employee of Tzeachten.

(2) Subject to subsection (3), Council may by resolution indemnify or provide for the indemnification of a named Tzeachten official, a category of Tzeachten official or all Tzeachten officials in accordance with the terms specified in the resolution.

(3) Council may not pay a fine that is imposed as a result of a Tzeachten official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the Tzeachten; and

(b) to identify and recommend to Council any amendments to this Law that may better serve this objective.

(2) Council must establish policies or procedures or give directions for

(a) the provision of information to Tzeachten members respecting any proposed amendment of this Law; or

(b) the involvement of Tzeachten members in consideration of an amendment to this Law.

(3) Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Tzeachten members may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If Tzeachten intends to apply to become a borrowing member, Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Repeal

108. This Law repeals the *Tzeachten Financial Administration Law, 2011*.

Coming into Force

109. This Law comes into force on the day after it is approved by the Board pursuant to section 9 of the Act .

BE IT KNOWN that this Law entitled the *Tzeachten Financial Administration Law, 2015* is hereby enacted by a quorum of Council at a duly convened Council of the Tzeachten First Nation held on Oct 21., 2015.

Chief Glenda Campbell

Councillor Lawrence Roberts

Councillor Melvin Williams Jr.

Councillor Catherine R. Hall

Councillor Leslie Joe

A quorum consists of **3** Council Members

SCHEDULE "A"

Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1. (1) In this Schedule, "this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meaning as in this Law.

(3) Sections 3 (Interpretation) and 5 (Calculation of time) of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) An individual has a "conflict of interest" when the individual makes a decision or performs a duty or function and at the same time knows or ought reasonably to have known that there is an opportunity to benefit the individual's private interests.

(2) An individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to make a decision or perform a duty or function would obviously be affected by the individual's private interests.

(3) An individual's "private interests" means the individual's personal and business interests and includes the personal and business interests of

(a) the individual's spouse;

(b) the individual's girlfriend, boyfriend or partner;

(c) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(d) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(e) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; or

(f) a business or entity in which the individual or the individual in combination with any other person described in this subsection has a significant interest.

(4) An individual's "private interests" may include the personal or business interests of the individual's siblings, parents or other members of their immediate family if:

(a) there is any significant influence over the individual by the immediate family member; or

(b) if there is any potential benefit to the individual arising from decisions made involving the interests of the immediate family member.

(5) Despite subsections (1) to (4), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of Tzeachten members (for example, a decision about a distribution or benefit to all Tzeachten members); or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in making a decision or in performing a duty or function.

PART II - Application

Application of this Schedule

3. (1) This Schedule, and specifically Part VI, applies to all Tzeachten Councillors, members of the Finance and Audit Committee and any committee dealing with Tzeachten finance and audit matters, employees, contractors and agents as set out in the specific sections below.

(2) Part III of this Schedule applies specifically to Councillors and Committee members.

(3) Part IV of this Schedule applies specifically to employees, including managers.

(4) Part V of this Schedule applies specifically to contractors and agents.

PART III - Councillors and Committee Members

Application of this Part

4. This Part applies to all Tzeachten Councillors including when they are acting as members of the Finance and Audit Committee.

General Obligations to Avoid Conflict of Interest

5.(1) Councillors and Finance and Audit Committee members must act honestly and in good faith and in the best interests of Tzeachten.

(2) Councillors and Finance and Audit Committee members must avoid circumstances that could result in them having a conflict of interest or an apparent conflict of interest.

(3) Councillors and Finance and Audit Committee members must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by

the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

6. (1) In subsection (2)(c) below "real property" means any real property in a Tzeachten Reserve and includes an interest in a Tzeachten reserve held under a certificate of possession under the Indian Act or the Tzeachten Land Code.

(2) All Councillors must file a written disclosure of the following information with Tzeachten's General Manager:

(a) the names of the Councillor's spouse and any persons or entities referred to in subsection 2(2) of this Schedule;

(b) the employer of the Councillor and the Councillor's spouse; and

(c) real property held by the Councillor's spouse on a Tzeachten Reserve.

(3) All Councillors must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the Councillor holds office.

(4) The General Manager must establish and maintain a register of all information disclosed by a Councillor under this section and section 7.

(5) On request by a member of the Tzeachten or any person engaged in any aspect of the financial administration of Tzeachten, the General Manager must permit that member or person to view the register referred to in subsection (4).

Procedure for Addressing Conflict of Interest

7. (1) As soon as a Councillor or Finance and Audit Committee member becomes aware of circumstances in which they have a conflict of interest or an apparent conflict of interest, they must disclose the circumstances of the potential conflict of interest to the Chair of the Finance and Audit Committee and at the next Council meeting or Finance and Audit Committee meeting.

(2) As soon as practicable after receiving a disclosure of an actual or apparent conflict of interest, the Finance and Audit Committee must make recommendations to Council and Council must determine:

(a) whether or not the situation is a conflict of interest; and

(b) if it is a conflict of interest, what must be done to avoid or mitigate the situation.

(3) Until a determination is made under subsection (2), Councillors and Committee members must leave any part of a Council or Committee meeting where the circumstances in which they have an actual or apparent conflict of interest are being discussed or voted on.

(4) The minutes of a Council or Committee meeting must record the disclosure under subsection (1) and note the Councillor's or Committee member's absence from the meeting when the circumstances in which they have an actual or apparent conflict of interest were being discussed or voted on.

(5) Except in accordance with a determination made under subsection (2)(b), a Councillor or Committee member must not take part in any discussions or vote on any decision respecting the circumstances in which they have an actual or apparent conflict of interest.

(6) A Councillor or Committee member must not influence or attempt to influence in any way before, during or after a Council or Committee meeting, any discussion or vote on any decision respecting the circumstances in which they have an actual or apparent conflict of interest.

Procedure for Undisclosed Conflict of Interest

8. (1) If a Councillor or Finance and Audit Committee member has reason to believe that another Councillor or Committee member has an undisclosed conflict of interest or an apparent conflict of interest in respect of a matter before Council or the Committee, the Councillor or Committee member:

(a) may request clarification of the circumstances at the next Council or Committee meeting; and

(b) must report the matter to the Chair of the Finance and Audit Committee as per subsection 101(2) of the Law.

(2) If a Councillor or Committee member is alleged to have an actual or apparent conflict of interest but that Councillor does not agree, Council or the Committee must determine whether there is an actual or apparent conflict of interest before Council or the Committee considers the matter referred to in subsection (1).

(3) The minutes of the Council or Committee meeting must record any determination made by Council or the Committee under subsection **Error! Reference source not found.**.

(4) If Council or the Committee determines under subsection **Error! Reference source not found.** that there is an actual or apparent conflict of interest, the Councillor or Committee member must comply with section 7.

PART IV - Employees

Application

9. This Part applies to all Tzeachten employees including managers.

General Obligations

10. (1) In the performance of their duties and functions and in relation to Tzeachten, all individuals described in section 9 must:

(a) act honestly and in good faith and in the best interests of Tzeachten;

(b) avoid circumstances that could result in them having a conflict of interest or an apparent conflict of interest; and

(c) avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(2) The General Manager must ensure that every employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

11. (1) If an employee believes he or she has a conflict of interest, they must

(a) disclose the circumstances in writing as soon as practical to the General Manager or, in the case of the General Manager, to Council; and

(b) refrain from participating in any meeting, discussion, administrative processes, or recommendation respecting the circumstances of the conflict of interest until advised by the General Manager or Council, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

(2) As soon as practicable after receiving a disclosure of an actual or apparent conflict of interest, the General Manager or--in the case of the General Manager, Council--must determine:

(a) whether or not the situation is a conflict of interest; and

(b) if it is a conflict of interest, what must be done to avoid or mitigate the situation.

(3) The General Manager or--in the case of the General Manager, Council--must record in the personnel file of the employee any disclosure made under subsection (1) and any determination by Council under subsection (2).

(4) Except in accordance with a determination made under subsection (2)(b), an employee must not take part in any meeting, discussion, administrative processes, or recommendation where the circumstances in which they have an actual or apparent conflict of interest are being discussed or reviewed.

(5) An employee must not influence or attempt to influence in any way any meeting, discussion,, administrative processes, or recommendation respecting the circumstances in which they have an actual or apparent conflict of interest.

Procedure for Undisclosed Conflict of Interest

12. (1) If the General Manager or--in the case of the General Manager, Council-- becomes aware that an employee has an undisclosed conflict of interest or an apparent conflict of interest in respect of a matter, the General Manager or--in the case of the General Manager, Council:

(a) may request clarification of the circumstances; and

(b) must report the matter to the Chair of the Finance and Audit Committee as per subsection 101(3) of the Law.

(2) If an employee is alleged to have an actual or apparent conflict of interest but that individual does not agree, the General Manager – or in the case of the General Manager, a Councillor--must make a recommendation to the Chair of the Finance and Audit Committee and to Council, and Council must determine:

(a) whether or not the situation is a conflict of interest; and

(b) if it is a conflict of interest, what must be done to avoid or mitigate the situation,

and must provide a copy of this determination to the Chair of the Finance and Audit Committee.

(3) If Council determines under subsection (2) that there is an actual or apparent conflict of interest,

(a) the General Manager must record the determination as per subsection 11(3), and

(b) the employee must comply with section 7.

Outside Employment and Business Interests

13.(1) If an employee or committee member is permitted under their terms of employment or appointment to have outside employment or business interests, the employee or committee member must disclose these employment or business interests in writing to the General Manager or--in the case of the General Manager or committee member--, to Council and the Chair of the committee.

(2) Employees and committee members must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

PART V - Contractors and Agents

Application

14.(1) This Part applies to all contractors and agents of Tzeachten, other than a person who has an employment contract with Tzeachten.

(2) In this Part, a reference to a contractor or agent includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Tzeachten.

Contractor Acting as Employee

15. If a contractor is retained to exercise the powers or perform the duties or functions of an employee, the contractor must comply with Part IV of this Schedule as if the contractor were an employee of Tzeachten.

General Obligations

16.(1) A contractor or agent must act at all times with integrity and honesty

(a) in its dealings with Tzeachten; and

(b) in its dealing with any third party when the contractor or agent is representing or acting on behalf of Tzeachten.

(2) A contractor or agent must not attempt to obtain preferential treatment from Tzeachten by offering gifts or benefits that a Councillor, committee member, or employee is prohibited from accepting under this Schedule.

(3) A contractor or agent must ensure that every employee or agent who is engaged to perform duties or functions under the contract with Tzeachten is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Business Opportunities

17. A contractor or agent must not take advantage of a business or investment opportunity being considered by Tzeachten and which they becomes aware of while performing services for Tzeachten unless Tzeachten has determined not to pursue the opportunity.

PART VI - General (Confidential Information, Gifts, and Use of Services

Confidential Information

18. All present and past Councillors, employees, committee members, contractors and agents must

(a) keep confidential all confidential information that they receive while performing their duties or functions for Tzeachten;

(b) only use confidential information referred to in paragraph (a) for the specific purposes for which it was provided to them; and

(c) not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit their own private interests or those of relatives, friends or associates.

Gifts and Benefits

19. (1) A Councillor, employee, committee member, contractor, agent, or a person referred to in subsections 2(3)(a) to (f) of this Schedule in relation to a Councillor, must not accept a gift or benefit that might reasonably be seen to influence their decision-making or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or cultural or social obligations associated with the Councillor's office;
(ii) normal exchanges common to business relationships; or
(iii) normal exchanges common at cultural or community events;

(b) is of nominal value; or

(c) is given by a close friend or relative as an element of that relationship.

Tzeachten Property and Services

20. If a Councillor, employee, committee member, contractor or agent has been provided the use of any property or services of Tzeachten in order to perform services for Tzeachten, they must not use the property or services for personal benefit for themselves or their families.

PART VII - Consequences

21. If an employee, contractor or agent breaches this Schedule, in addition to any other legal, criminal or civil remedies, the General Manager may, at his or her sole discretion, impose any or all of the consequences set out in section 23 of the Law.

22. If the General Manager or a member of the Finance and Audit Committee who is not a Councillor breaches this Schedule, in addition to any other legal, criminal or civil remedies, Council may, at its sole discretion, impose any or all of the consequences set out in section 23 of the Law.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

WE WAI KAI NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *We Wai Kai Nation Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the We Wai Kai Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of Part 1and Par 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2015, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Ralph Dick

Councillor Cindy Inrig

Councillor Brian Assu

Councillor Ted Lewis

Councillor Ted Assu

Councillor Jody Wilson Raybould

Councillor Dan Billy

Councillor Keith Wilson

Councillor Kim Duncan

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$50,715.00
TOTAL REVENUES	**$50,715.00**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	16,594.00
c. BC Assessment	1,050.00
2. Protection Services	
a. Policing	4,000.00
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	4,000.00
3. Transportation	
a. Roads and Streets	2,000.00
b. Snow and Ice Removal	1,000.00
c. Parking	
d. Public Transit	15,000.00
e. Other Transportation	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	2,000.00
e. Other Environmental Services	
7. Contingency Amounts	$5071.00
BALANCE	**$**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment	$1,050.00
b. City of Campbell River	$4,000.00

Note: This Budget includes one attached Appendix.

Appendix A

Reserve Fund Balances

1. Contingency Reserve Fund	
Beginning balance as of January 1, 2015 :	$0
Transfers out	
Transfers in	
Beginning balance as of January 1, 2015 :	$0
Transfers out	
Transfers in	
Interest earned in current year:	$0
Ending balance as of December 31, 2015:	$0

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the We Wai Kai Nation in the Province of British Columbia,

We Wai Kai Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 4th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

WE WAI KAI NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the We Wai Kai Nation duly enacts as follows:

1. This Law may be cited as the *We Wai Kai Nation Annual Rates Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *We Wai Kai Nation Property Assessment Law, 2012*;

"First Nation" means the We Wai Kai Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *We Wai Kai Nation Property Taxation Law, 2012*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2015, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Ralph Dick

Councillor Cindy Inrig

Councillor Brian Assu

Councillor Ted Lewis

Councillor Ted Assu

Councillor Jody Wilson Raybould

Councillor Dan Billy

Councillor Keith Wilson

Councillor Kim Duncan

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 of Assessed Value
British Columbia	
Class 1 – Residential	10.08568
Class 2 – Utilities	45.38322
Class 4 - Major Industry	45.94295
Class 5 - Light Industry	23.34746
Class 6 - Business and Other	22.47993
Class 7 - Forest Land	18.20115
Class 8 - Recreational Property/Non-Profit Organization	12.50626
Class 9 - Farm	14.46788

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whispering Pines/Clinton Indian Band in the Province of British Columbia,

Whispering Pines/Clinton Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 23rd day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHISPERING PINES/CLINTON INDIAN BAND ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law, 1995*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law, 1995.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015 and ending March 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) sections 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 10 day of July, 2015, at Whispering Pines/Clinton IR4, in the Province of British Columbia.

A quorum of Council consists of two members of Council.

CHIEF MICHAEL LEBOURDAIS

COUNCILLOR EDWARD LEBOURDAIS **COUNCILLOR JACK BONES**

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$77,761.23
b.	Property Tax	$274.47
TOTAL REVENUES		**$78,035.70**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	
	b. General Administrative	10,000.00
	c. Other General Government	3,000.00
2.	Recreation and Cultural Services	
	a. Recreation	5,000.00
	b. Culture	10,000.00
	c. Heritage Protection	
	d. Other Recreation and Culture	10,000.00
3.	Community Development	
	a. Education	10,000.00
	b. Planning and Zoning	
	c. Community Planning	5,000.00
	d. Economic Development Program	5,000.00
	e. Tourism	
	f. Trade and Industry	5,000.00
	g. Land Rehabilitation and Beautification	4,000.00
	h. Planning and Development	10,000.00
4.	Contingency Amounts	$1035.70
TOTAL EXPENDITURES		$78,035.70
BALANCE		**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whispering Pines/Clinton Indian Band in the Province of British Columbia,

Whispering Pines/Clinton Indian Band
Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 23rd day of July, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHISPERING PINES/CLINTON INDIAN BAND

ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Whispering Pines/Clinton Indian Band First Nation duly enacts as follows:

1. This Law may be cited as the *Whispering Pines/Clinton Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Whispering Pines/Clinton Indian Band Property Assessment Law, 2013*;

"First Nation" means the Whispering Pines/Clinton Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Whispering Pines/Clinton Indian Band Property Taxation, 2013*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the _10__ day of July, 2015
at Whispering Pines IR#4, in the Province of British Columbia.
A quorum of Council consists of two members of Council.

Chief Michael LeBourdais | Councillor Edward LeBourdais | Councillor Jack Bones

SCHEDULE

TAX RATES

PROPERTY CLASS	**RATE PER $1000 of Assessed Value**
Class 1 – Residential	5.4702.
Class 2 – Utilities	27.4474
Class 4 - Major Industry	2.6225
Class 5 - Light Industry	20.0396
Class 6 - Business and Other	17.1245
Class 7 - Forest Land	14.8230
Class 8 - Recreational Property/Non-Profit Organization	6.7421
Class 9 - Farm	9.9021

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake Indian Band in the Province of British Columbia,

Williams Lake Indian Band Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WILLIAMS LAKE INDIAN BAND

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Williams Lake Indian Band duly enacts as follows:

1. This Law may be cited as *the Williams Lake Indian Band Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Williams Lake Indian Band Property Assessment and Taxation By-law, By-law No. 2003-001*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Williams Lake Indian Band, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Williams Lake Indian Band Property Assessment and Taxation By-law, By-law No. 2003-001.*

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of June, 2015, at Williams Lake, in the Province of British Columbia. A quorum of Council consists of four (4) members of Council.

Chief Ann C. Louie

Councillor Heather McKenzie

Councillor Rick Gilbert

Councillor William Sellars Jr.

Councillor Chris Wycotte

Councillor Willie Sure

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	**$ 18,536**
TOTAL REVENUES	**$ 18,536**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	**$10,000**
c. Other General Government (BCAA)	**$ 600**
2. Recreation and Cultural Services	
a. Recreation	**$ 7,486**
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
3. Contingency Amounts	**$ 450**
TOTAL EXPENDITURES	**$18,536**
BALANCE	**$0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Williams Lake Indian Band in the Province of British Columbia,

Williams Lake Indian Band Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WILLIAMS LAKE INDIAN BAND
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Williams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Williams Lake Indian Band Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Williams Lake Indian Band Property Assessment and Taxation By-law, By-law No. 2003-001*;

"First Nation" means the Williams Lake Indian Band, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Williams Lake Indian Band Property Assessment and Taxation By-law, By-law No. 2003-001*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 11th day of June, 2015, at Williams Lake, in the Province of British Columbia.

A quorum of Council consists of (__4__) members of Council.

Chief Ann C. Louie

Councillor Heather McKenzie

Councillor Rick Gilbert

Councillor William Sellars Jr.

Councillor Chris Wycotte

Councillor Willie Sure

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1000 OF ASSESSED VALUE
Class 2 – Utilities	25.9140
Class 5 – Light Industry	25.8750
Class 6 – Business and Other	23.0660

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Yakweakwioose First Nation in the Province of British Columbia,

Yakweakwioose First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

YAKWEAKWIOOSE FIRST NATION
GRASS 15 RESERVE PROPERTY TAXATION DELEGATION LAW, 2015

TABLE OF CONTENTS

PART I: Citation 1
PART II: Definitions and References 2
PART III: Delegation of Powers 2
PART IV: General Provisions 3

WHEREAS:

A. Pursuant to section 5 of the First Nations Fiscal Management Act, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws delegating to any person or body any of the Council's powers to make laws under any of paragraphs 5(1)(a) to (e) of that Act;

B. The Yakweakwioose First Nation holds an interest in the Grass 15 reserve jointly with other First Nations;

C. Each First Nation with an interest in the joint reserve intends to delegate certain of its law-making powers under the Act to a delegate, in order for the delegate to establish and administer a property taxation system on the joint reserve;

D. Each First Nation with an interest in the joint reserve intends to make a delegation law in respect of the joint reserve in the same form as this delegation law;

E. The First Nations with interests in the joint reserve and the Ch-ihl-kway-uhk Tribe Society have entered into an agreement dated May 19, 2015 that provides for the creation and administration of the taxation system on the joint reserve; and

NOW THEREFORE the Council of the Yakweakwioose First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Yakweakwioose First Nation Grass 15 Reserve Property Taxation Delegation Law, 2015*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"Assessment law" means a law referenced in paragraph 3(1)(a);

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"Delegate" means Ch-ihl-kway-uhk Tribe Society, 8A-7201 Vedder Road, Chilliwack, BC, V2R 4G5;

"expenditure law" means a law referenced in paragraph 3(1)(d);

"First Nation" means the Yakweakwioose First Nation, being a band named in the schedule to the Act;

"interest in land" or "property" means land or improvements, or both, in the joint reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"joint reserve" means the Grass 15 reserve set apart for the joint use and benefit of the First Nation and Aitchelitz, Kwaw kwaw Apilt, Shxwhá:y Village, Skowkale, Skwah, Soowahlie, Squiala, and Tzeachten;

"rates law" means a law referenced in paragraph 3(1)(c); and

"taxation law" means a law referenced in paragraph 3(1)(b).

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), or paragraph (e.g. paragraph 3(1)(a)) is a reference to the specified Part, section, subsection or paragraph of this Law, except where otherwise stated.

PART III

DELEGATION OF POWERS

Delegation of Certain Law-Making Powers

3.(1) The Council hereby delegates to the Delegate, pursuant to paragraph 5(1)(f) of the Act, Council's powers to make the following laws in respect of the joint reserve:

(a) laws under subparagraph 5(1)(a)(i) of the Act, respecting the assessment of the value of interests in land, the requisition of any information necessary to conduct the assessment, and

the inspection for assessment purposes of any interests in land that are subject to taxation for local purposes;

(b) laws under paragraph 5(1)(a) of the Act, respecting the taxation of interests in land for local purposes based on a property value tax;

(c) laws under subparagraph 5(1)(a)(ii) of the Act, respecting a mechanism to establish tax rates and apply them to the assessed value of lands, interests and rights;

(d) laws under paragraph 5(1)(b) of the Act, respecting the expenditure of local revenues; and

(e) laws under paragraph 5(1)(e) of the Act, respecting the enforcement of laws made by the Delegate under paragraphs (a), (b), (c) and (d).

(2) For clarity, the powers delegated under subsection (1) do not include the power to make laws under subparagraphs 5.1 (a) (iii), (iv) or (v) of the Act.

(3) For clarity, the powers delegated under subsection (1) apply only to the joint reserve, and the First Nation retains all powers in respect of all of its reserve lands other than the joint reserve.

Delegate Subject to Same Limits, Requirements and Duties

4.(1) The powers delegated to the Delegate under section 3 are subject to all limits and procedural requirements, including conditions and approvals that apply to the powers, and all duties related to the exercise of those powers.

(2) Without limiting subsection (1), the Delegate must exercise the powers delegated to it in accordance with

(a) the Act;

(b) the Commission standards and procedures established under section 35 of the Act;

(c) the requirements and restrictions set out in this Law and in other applicable enactments; and

(d) the Joint Grass Reserve Property Tax Delegation Agreement dated May 19, 2015.

Specific Requirements and Duties

5.(1) Without limiting section 4, the Delegate must, in respect of every law it proposes to make,

(a) give all notices,

(b) consider representations received,

(c) submit all required information and documentation to the Commission,

(d) seek and obtain all necessary approvals, and

(e) in every respect fulfill the obligations of Council in making a law under the Act, as required under the Act and under Commission standards and procedures.

(2) Without limiting section 4, the Delegate must comply with all statutory requirements related to the exercise of the delegated authority under this Law, including, without limitation, the requirement to

(a) establish a local revenue account;

(b) place local revenues only in the local revenue account;

(c) obtain an audit of the local revenue account at least once each year, and provide access to the audit as required by the Act;

(d) make an annual rates law and an annual expenditure law as required by the Act;

(e) ensure that expenditures of local revenues are made only in accordance with an expenditure law; and

(f) comply with orders of the Commission made under section 33 of the Act.

No Further Delegation

6. The Delegate must not delegate the powers given to the Delegate in this Law.

Delegate Must Exercise Powers

7. The powers delegated in this Law must be exercised only by the Delegate and must not be exercised by the First Nation.

PART IV

GENERAL PROVISIONS

Interpretation

8.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Duration

9. The delegation of powers to the Delegate in this Law remains in effect for so long as this Law is in force and effect.

Force and Effect

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of July, 2015, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 2 members of Council.

Frank Malloway
Chief Frank Malloway

Jenny Home
Councillor

_____
Councillor

_____
Councillor

Manitoba

BERENS RIVER

FINANCIAL ADMINISTRATION LAW

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–22]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–17]
Division 3 - Officers and Employees ..... [ss. 18–20]
Division 4 - Conduct Expectations ..... [ss. 21–22]
PART IV - Financial Management ..... [ss. 23–81]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 23–29]
Division 2 - Financial Institution Accounts ..... [ss. 30–31]
Division 3 - Expenditures ..... [ss. 32–39]
Division 4 - General Matters ..... [ss. 40–47]
Division 5 - Borrowing ..... [ss. 48–57]
Division 6 - Risk Management ..... [ss. 58–65]
Division 7 - Financial Reporting ..... [ss. 66–75]
Division 8 - Information and Information Technology ..... [ss. 76–81]
PART V - Capital Projects ..... [ss. 82–90]
PART VI - Miscellaneous ..... [ss. 91–101]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation ..... [ss. 1–2]
PART II - Councillors and Committee Members ..... [ss. 3–10]
PART III - Officers and Employees ..... [ss. 11–17]
PART IV - Contractors ..... [ss.18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Berens River considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Black River First Nation enacts as follows:

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 31, 2015.

PART I
CITATION

Citation

1. This Law may be cited as the *Berens River Financial Administration Law*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 71;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Berens River;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act*;*

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 69(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the total amount of remuneration paid and expenses reimbursed by the First Nation to each councillor.

Division 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 99 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 67, the quarterly financial statements required in section 68 and the draft annual financial statements required in section 69;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 36, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 84.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 38(8) and (9).

Division 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)*(d)* of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from

money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52.(1) This section applies if the First Nation is a borrowing member.

(2) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 87(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 87(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)*(d)* of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)*(b)* of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 98;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 98, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

66. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

67.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

68.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

69.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

70.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 69(4).

Appointment of Auditor

71.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

72.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

73.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

74.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 69(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

75.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

76.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

77.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

78.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

79. The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Confidentiality of Information

80.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

81. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V
CAPITAL PROJECTS

Definitions

82. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 86;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

83. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

84. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

85. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 88 for every capital project.

Life-cycle Management Program

86.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

87.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 86 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

88.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

89. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

90. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI
MISCELLANEOUS

Board Standards and Authority

91.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

92.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

93. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

94.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

95.(1) If a report is made to the senior manager under subsection 94(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 94, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

96.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 94 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 94 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 94 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 94; and

(c) concerning the fair treatment of a person against whom a report has been made under section 94.

Liability for Improper Use of Money

97.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)*(b)* or *(d)* of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

98.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

99.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

100. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

101.(1) This section and the operative portions of sections 1-7, 23, 25, 27, 28, 66-74, 79 and 91 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 4th day of March, 2015, at Brokenhead, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

signed Jackie Everett
Chief Jackie Everett

signed Hartley Everett
Councillor Hartley Everett

Councillor George Green

signed Gerald Kemp
Councillor Gerald Kemp

signed Norman Jr. McKay
Councillor Norman Jr. McKay

signed Roland Whiteway
Councillor Roland Whiteway

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV
CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

BLACK RIVER FIRST NATION
FINANCIAL ADMINISTRATION LAW

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–22]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–17]
Division 3 - Officers and Employees ..... [ss. 18–20]
Division 4 - Conduct Expectations ..... [ss. 21–22]
PART IV - Financial Management ..... [ss. 23–81]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 23–29]
Division 2 - Financial Institution Accounts ..... [ss. 30–31]
Division 3 - Expenditures ..... [ss. 32–39]
Division 4 - General Matters ..... [ss. 40–47]
Division 5 - Borrowing ..... [ss. 48–57]
Division 6 - Risk Management ..... [ss. 58–65]
Division 7 - Financial Reporting ..... [ss. 66–75]
Division 8 - Information and Information Technology ..... [ss. 76–81]
PART V - Capital Projects ..... [ss. 82–90]
PART VI - Miscellaneous ..... [ss. 91–101]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation ..... [ss. 1–2]
PART II - Councillors and Committee Members ..... [ss. 3–10]
PART III - Officers and Employees ..... [ss. 11–17]
PART IV - Contractors ..... [ss.18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Black River First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Black River First Nation enacts as follows:

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on January 26, 2015.

PART I
CITATION

Citation

1. This Law may be cited as the *Black River First Nation Financial Administration Law*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 71;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Black River First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 69(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration, Expenses and Contracts

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the total amount of remuneration paid and expenses reimbursed by the First Nation to each councillor.

Division 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 99 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 67, the quarterly financial statements required in section 68 and the draft annual financial statements required in section 69;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 36, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 84.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 38(8) and (9).

Division 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52.(1) This section applies if the First Nation is a borrowing member.

(2) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 87(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 87(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 98;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 98, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

66. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

67.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

68.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

69.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

70.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 69(4).

Appointment of Auditor

71.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

72.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

73.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

74.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 69(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

75.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

76.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

77.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

78.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

79. The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

80.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

81. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V
CAPITAL PROJECTS

Definitions

82. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 86;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

83. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

84. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

85. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 88 for every capital project.

Life-cycle Management Program

86.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

87.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 86 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

88.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

89. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

90. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI
MISCELLANEOUS

Board Standards and Authority

91.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

92.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

93. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

94.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

95.(1) If a report is made to the senior manager under subsection 94(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 94, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

96.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 94 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 94 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 94 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 94; and

(c) concerning the fair treatment of a person against whom a report has been made under section 94.

Liability for Improper Use of Money

97.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

98.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

99.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

100. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

101.(1) This section and the operative portions of sections 1-7, 23, 25, 27, 28, 66-74, 79 and 91 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of January, 2015, at Winnipeg, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed Frank Abraham
Chief Frank Abraham

signed Rhonda Abraham
Councillor Rhonda Abraham

signed Brian Henderson
Councillor Brian Henderson

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV
CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

BUFFALO POINT FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

[Effective April 24, 2015]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Buffalo Point First Nation Property Assessment Law, 2011*; as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Buffalo Point First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Buffalo Point First Nation Property Taxation Law, 2011*; as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013*;

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20 day of April, 2015, at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

_____
Chief John Thunder

signed Herman Green
Councillor Herman Green

signed Drew Thunder
Councillor Drew Thunder

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$439,001.00
TOTAL REVENUES	**$439,001.00**
PART 2: EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$ 20,000.00
b. General Administrative	$ 84,214.00
c. Other General Government	$ 26,500.00
2. Protection Services	
a. Firefighting	$ 20,378.00
b. Other Protective Services	$ 1,000.00
3. Transportation	
a. Roads and Streets	$139,000.00
b. Snow and Ice Removal	$ 20,000.00
4. Recreation and Cultural Services	
a. Other Recreation and Culture	$ 40,000.00
5. Community Development	
a. Other Regional Planning and Development	$ 2,000.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	$ 45,000.00
7. Other Services	
a. Education	$ 1,000.00
8. Contingency Amounts	$ 39,909.00
TOTAL EXPENDITURES	**$439,001.00**
BALANCE	**$ 0.00**

BUFFALO POINT FIRST NATION

ANNUAL RATES LAW, 2015

[Effective April 24, 2015]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Buffalo Point First Nation duly enacts as follows:

1. This Law may be cited as the *Buffalo Point First Nation Annual Rates Law*, *2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Buffalo Point First Nation Property Assessment Law, 2011*; as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Assessment Amendment Law, 2013*;

"First Nation" means the Buffalo Point First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Buffalo Point First Nation Property Taxation Law, 2011*; as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2012* and as amended by the *Buffalo Point First Nation Property Taxation Amendment Law, 2013.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20 day of April, 2015, at Buffalo Point, in the Province of Manitoba.

A quorum of Council consists of two (2) members of Council.

signed Herman Green

Chief John Thunder

Councillor Herman Green

signed Drew Thunder

Councillor Drew Thunder

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1,000
Residential 1	18.60
Residential 2	18.60
Residential 3: Condominiums and Co-operatives	18.60
Farm Property	18.60
Pipeline Property	18.60
Railway Property	18.60
Institutional Property	18.60
Designated Recreational Property	18.60
Other Property	18.60

FISHER RIVER CREE NATION
FINANCIAL ADMINISTRATION LAW

[Effective date*]

TABLE OF CONTENTS

PART I - Citation
PART II - Interpretation and Application
PART III - Administration
Division 1 - Council
Division 2 – Finanial Advisory Committee
Division 3 - Officers and Employees
Division 4 - Conduct Expectations
PART IV - Financial Management
Division 1 - Financial Plans and Annual Budgets
Division 2 - Financial Institution Accounts
Division 3 - Expenditures
Division 4 - General Matters
Division 5 - Borrowing
Division 6 - Risk Management
Division 7 - Financial Reporting
Division 8 - Information and Information Technology
PART V - Capital Projects
PART VI - Miscellaneous
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation
PART II - Councillors and Committee Members
PART III - Officers and Employees
PART IV - Contractors

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Fisher River Cree Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of Fisher River Cree Nation enacted the *Fisher River Cree Nation Financial Administration Law, 2013* on October 16, 2013 and received compliance approval of the law from the Board on October 29, 2013; and

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 31, 2015.

D. The Council of Fisher River Cree Nation desires to repeal the *Fisher River Cree Nation Financial Administration Law, 2013* and to enact the *Fisher River Cree Nation Financial Administration Law, 2015*.

NOW THEREFORE the Council of the Fisher River Cree Nation enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Fisher River Cree Nation Financial Administration Law, 2015*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"contractor" means a person who is not an employee of the First Nation, but who works for the First Nation under a contract for goods or services;

"Council" means the duly elected Chief and Councillors of the First Nation;

"councillor" means a member of the Council of the First Nation, including the Chief;

"dependent" means, in relation to an individual:

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"director" means a person who manages, supervises or controls a department of the First Nation or of a related body, and includes the director of finance;

"director of finance" means the person employed as director of finance under section 19;

"director of operations" means the person employed as director of operations under section 18;

"Financial Advisory Committee" means the Financial Advisory Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Financial Advisory Committee;

"First Nation" means the Fisher River;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"immediate family member" means a person's dependant, brother, sister, father or mother;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the director of operations, director of finance, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

(4) A power or authority conferred upon the Council will be deemed not to be exercised unless it is exercised by a quorum of the Council.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least ten (10) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 2 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Financial Advisory Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidential expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the director of finance must prepare a report separately listing the total amount of remuneration paid and expenses reimbursed by the First Nation to each councillor.

Division 3 - Financial Advisory Committee

Interpretation

11. In this Division, "Committee" means the Financial Advisory Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) establishing criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a councillor as the chair of the Committee.

(2) The Council must appoint a member of the Committee as vice chair.

(3) No remuneration may be paid to any Councillor, director of finance, or the director of operations for their participation with the Committee.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee, or vice chair in the absence of the chair, may cast a second tiebreaking vote.

(4) A Committee member must not be represented by proxy.

(5) Subject to subsection (6), the director of operations and director of finance must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(6) The director of operations and director of finance may be excluded from all or any part of a Committee meeting by a recorded vote if it is a meeting with the auditor.

(7) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(8) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(9) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(10) The Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must act in the best interests of the First Nation and must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually review, and recommend to the Council for approval, short, medium and long-term financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 4 - Officers and Employees

Director of Operations

18.(1) The Council must employ a person as director of operations of the First Nation and may set the terms and conditions of that employment.

(2) Reporting to the Council, the director of operations must act honestly, in good faith and in the best interests of the First Nation and is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the director of operations considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the director of operations under this Law;

(j) to oversee and administer the operational functions required by the Act; and

(k) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operation's duties specified in this Law.

(3) The director of operations may assign the performance of any of the director of operations duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance

19.(1) The Council must employ a person as director of finance of the First Nation and may set the terms and conditions of that employment.

(2) Reporting to the director of operations, the director of finance must act honestly, in good faith and in the best interests of the First Nation and is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Financial Advisory Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the director of finance under this Law; and

(o) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the director of finance's duties under this Law.

(3) With the approval of the director of operations, the director of finance may assign the performance of any of the duties or functions of the director of finance to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the director of operations in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the director of operations, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including:

(i) the membership on the Council, Financial Advisory Committee and all other committees of the Council and the First Nation;

(ii) the director of operations, the director of finance, the tax administrator and other officers of the First Nation; and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 5 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The director of operations must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 6 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before December 10 of each year, each director must prepare and submit , to the director of operations and to the director of finance, a preliminary work plan and budget for their department for the next fiscal year.

(2) Where necessary, on or before December 20 of each year, the director of operations or director of finance must meet with each director to review and revise their work plan and budget.

(3) On or before February 1 of each year, the director of finance must prepare and submit to the Financial Advisory Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year, which documents must be based, in part, on the work plans and budgets referenced in subsections (1) and (2).

(4) On or before February 28 of each year, the Financial Advisory Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval,

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council, and

(c) comments submitted by members in accordance with paragraph 31(1)(b).

(5) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(6) On or before June 15 of each year, the director of finance must prepare and submit to the Financial Advisory Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(7) On or before June 30 of each year, the Financial Advisory Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(8) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29. The annual budget of the First Nation must not be changed without the approval of the Council.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Informing and Involving Members of the First Nation

31.(1) Between February 1 and February 15 of each year, the members of the First Nation may

(a) attend the main administration office to review

(i) the annual budget for the next fiscal year, and

(ii) the multi-year financial plan for the next fiscal year; and

(b) provide written comments on these documents to the Financial Advisory Committee.

(2) As soon as possible, the Council must provide notice to the members of the First Nation of

(a) amendments to the annual budget, including budget deficits and extraordinary expenditures,

(b) capital projects,

(c) borrowing for new capital projects described in Part V, and

(d) proposed amendments to this law.

(3) Notice under subsection (2) must be done by

(a) posting the notice in the reception area of the First Nation office, and

(b) publishing the notice in the First Nation's newsletter.

(4) Where notice is by publication in the First Nation's newsletter, the delivery must be

(a) to on and off-reserve members, and

(b) available to off-reserve members by email or on the First Nation's website.

(5) A notice provided under subsection (2) must state whether and how members may be involved in the decision under consideration.

Division 7 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the director of operations or the director of finance.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The director of finance must ensure the safekeeping of all money received by the First Nation.

(2) The director of finance

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 8 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The Council may authorize an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

Appropriations

38.(1) Subject to section 37, an amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition (including a purchase order) may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of operations or the director of finance must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of operations or director of finance may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument.

Division 9 - General Matters

Advances

42.(1) The director of operations or the director of finance may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(5), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(5)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 10 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the director of finance to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the director of finance may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the director of finance recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(5) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(6) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(7) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(8) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(5).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a person designated by Council.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 11 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (5) and (6), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance under subsection (5).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the director of finance to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the director of finance must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the director of finance may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Financial Advisory Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Financial Advisory Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 12 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the director of finance must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Financial Advisory Committee.

(2) The director of finance must provide the financial information in subsection (1) to the Council and the Financial Advisory Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the director of finance must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Financial Advisory Committee.

(2) The director of finance must provide the quarterly financial statements in subsection (1) to the Council and the Financial Advisory Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Financial Advisory Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the director of finance must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Financial Advisory Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The director of finance must provide draft annual financial statements to the Financial Advisory Committee for review within seventy five (75) days following the end of the fiscal year for which they were prepared.

(6) The Financial Advisory Committee must present draft annual financial statements to the Council for review within ninety (90) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Financial Advisory Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Certified General Accountants Association of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Financial Advisory Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Financial Advisory Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Financial Advisory Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Financial Advisory Committee for its review and consideration not more than one hundred and fifteen (115) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief,

(ii) the chair of the Financial Advisory Committee, and

(iii) the director of finance; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The director of operations must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to first nation members who have requested but have not been provided with the annual report of the first nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the director of operations to report quarterly to the Financial Advisory Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 13 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Financial Advisory Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The director of finance must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the first nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V
CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At least quarterly, the director of operations must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The director of operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the director of operations must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Financial Advisory Committee

89.(1) On or before January 15 of each year, the Financial Advisory Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Financial Advisory Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Financial Advisory Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

MISCELLANEOUS

Board Standards and Authority

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Financial Advisory Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Financial Advisory Committee and the director of operations.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Financial Advisory Committee.

Inquiry into Report

97.(1) If a report is made to the director of operations under subsection 96(3), the director of operations must inquire into the circumstances reported and report the findings to the Financial Advisory Committee as soon as practicable.

(2) If a report is made to the chair of the Financial Advisory Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Financial Advisory Committee as soon as practicable.

(3) The Financial Advisory Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Financial Advisory Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the director of operations, the members of the Financial Advisory Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Financial Advisory Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Financial Advisory Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Repeal

103. The *Fisher River Cree Nation Financial Administration Law, 2013*, is repealed.

Coming into Force

104.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of March, 2015, at Winnipeg, in the Province of Manitoba at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

signed David Crate
Chief David Crate

Councillor Darrell Thaddeus

Councillor Carl Cochrane

signed Dion McKay
Councillor Dion McKay

signed Barry Wilson

Councillor Barry Wilson

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(3) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(4) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) an individual's immediate family member, and,

(b) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(5) Despite subsections (1) and (3), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (5)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of operations:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(b).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The director of operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) and (b) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III
OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Financial Advisory Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Financial Advisory Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV
CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

New Brunswick / Nouveau-Brunswick

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Elsipogtog First Nation in the Province of New Brunswick,

Elsipogtog Property Assessment Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

ELSIPOGTOG PROPERTY ASSESSMENT LAW, 2015

TABLE OF CONTENTS

PART I	Citation	2
PART II	Definitions and References	2
PART III	Administration	4
PART IV	Assessed Value	4
PART V	Requests for Information and Inspections	5
PART VI	Assessment and Tax Roll & Assessment and Tax Notice	6
PART VII	Errors and Omissions in Assessment and Tax Roll	9
PART VIII	Reconsideration of Assessment	9
PART IX	Assessment Review Board	10
PART X	Appeal to Assessment Review Board	11
PART XI	General Provisions	17

SCHEDULES

I	Property Classes
II	Request for Information by Assessor
III	Notice of Assessment Inspection
IV	Declaration of Purpose for the Use of Assessment Information
V	Assessment and Tax Notice
VI	Request for Reconsideration of Assessment
VII	Notice of Appeal to Assessment Review Board
VIII	Notice of Withdrawal
IX	Notice of Hearing
X	Order to Attend/Produce Documents
XI	Certification of Assessment and Tax Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Elsipogtog First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Elsipogtog First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the Elsipogtog First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Elsipogtog Property Assessment Law, 2015.*

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

"assessment" means a valuation and classification of an interest in land;

"Assessment and Tax Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment and tax roll" means a roll prepared under Part VI of this Law and includes an amended assessment and tax roll;

"assessor" means a person appointed by Council under subsection 3(1);

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Elsipogtog First Nation, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing, other than land, that is included in the definition of "real property" in the *Assessment Act* (New Brunswick);

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 31;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 7(1) for the purposes of assessment and taxation;

"Province" means the province of New Brunswick;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"secretary" means the secretary of the Assessment Review Board appointed under section 24;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"Taxation Law" means the *Elsipogtog Property Taxation Law, 2015*;

"taxation year" means the calendar year to which an assessment and tax roll applies for the purposes of taxation; and

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(9)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Assessor

3.(1) Council must appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land, the valuation date is January 1 of the year during which the assessment and tax roll is completed.

(3) Except where otherwise provided, the assessor must assess interests in land at their real and true value as if held in fee simple off the reserve.

(4) The assessor must not apply any discretionary assessment reductions.

(5) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment and tax roll.

(6) Where there is an undivided interest in property other than that of a deceased person, and where the assessor cannot ascertain the several names and interests of the holders, the assessor may assess the property in the names of the holders known to the assessor or last registered as the holder of the property.

(7) The assessor must assess installations, machinery, equipment, apparatus, structures, pipes or pipe lines forming part of a gas holding, storage, transportation, transmission or distribution system, or any oil pipe line, in the name of its owner.

(8) Where the owner of a mobile home does not hold the land on which it is located, the assessor may assess the mobile home in the name of its owner.

(9) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and

(b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Property Classes

7.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) The assessor must assess interests in land according to the property classes established under this Law.

(4) Where a property falls into more than one (1) property class, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide the requested information to the assessor within fourteen (14) days from the date of delivery, or a longer period as specified in the notice.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment and tax roll at the address indicated on the assessment and tax roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment and tax roll, the person named on the assessment and tax roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment and tax roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT AND TAX ROLL AND ASSESSMENT AND TAX NOTICE

Assessment and Tax Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment and tax roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment and tax roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) the classification of the interest in land;

(d) the assessed value by classification of the interest in land;

(e) the total assessed value of the interest in land;

(f) the net assessed value of the interest in land subject to taxation under the Taxation Law;

(g) the tax rate applicable to the interest in land;

(h) the amount of taxes levied on the interest in land in the current taxation year under the Taxation Law;

(i) the amount of any unpaid taxes, include for clarity, penalties and interest from previous taxation years; and

(j) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. On completion of an assessment and tax roll and on or before December 31 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment information in the assessment and tax roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment and tax roll to Council.

Amending the Assessment and Tax Roll

12.(1) Where the assessor amends the assessment and tax roll to correct errors and omissions, reflect reconsideration decisions and implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment and tax roll; and

(b) report the change or correction to Council.

(2) Where the assessment and tax roll is amended under this Law, the amendments are an integral part of the assessment and tax roll and are deemed to be effective as of the date the assessment and tax roll was certified under section 11.

(3) The assessor must not amend the assessment and tax roll contrary to an order or direction of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment and Tax Roll

13. An assessment and tax roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment and tax roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment and tax roll of the First Nation until the next certified assessment and tax roll.

Inspection and Use of Assessment and Tax Roll

14.(1) On receipt by Council, the assessment and tax roll, as modified under subsection (2), is open to inspection in the First Nation office by any person during regular business hours.

(2) The assessment and tax roll available for inspection under subsection (1) must not include information respecting

(a) the amount of taxes levied on each property in the current taxation year; and

(b) the amount of any unpaid taxes on each property, include penalties and interest, from previous taxation years.

(3) A person must not, directly or indirectly, use the assessment and tax roll or information contained in the assessment and tax roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment and tax roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment and tax roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment and Tax Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment and tax roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment and tax rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment and tax roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment and tax roll and provide copies of all Assessment and Tax Notices issued in respect of the assessable property.

Assessment and Tax Notice

17.(1) The tax administrator must, on or before March 1 of each taxation year, mail an Assessment and Tax Notice to every person named in the assessment and tax roll in respect of each assessable property, at the person's address on the assessment and tax roll.

(2) Where requested by the recipient, an Assessment and Tax Notice may be e-mailed to a person named on the assessment and tax roll, and the Assessment and Tax Notice will be deemed to have been delivered on the date that the e-mail is sent by the tax administrator.

(3) A person whose name appears in the assessment and tax roll must give written notice to the tax administrator of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment and Tax Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment and Tax Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment and tax roll.

(6) The tax administrator must enter on the assessment and tax roll the date of mailing an Assessment and Tax Notice.

(7) The mailing of the Assessment and Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes by the First Nation.

(8) Where applicable, an Assessment and Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX of the Taxation Law.

(9) Subject to subsection 14(3) and subsection (10), the tax administrator must provide, to any person who requests it and pays the fee of thirty-five dollars ($35.00), the information contained in the current Assessment and Tax Notice.

(10) Where information has been omitted or obscured under subsection 15(1), the assessor must omit that information from a notice provided under subsection (9).

(11) The assessor may correct an Assessment and Tax Notice that contains an error, omission or misdescription and may mail an amended Assessment and Tax Notice, notwithstanding the fact that the time for issuance of the Assessment and Tax Notice has passed, and an Assessment and Tax Notice so amended is valid and effective from the date on which the original Assessment and Tax Notice was mailed.

(12) No Assessment and Tax Notice is irregular, incomplete or otherwise invalid and no exemption from assessment or taxation is conferred by reason of an error, omission or misdescription in an Assessment and Tax Notice or by reason of the non-receipt of an Assessment and Tax Notice by any

person.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT AND TAX ROLL

Corrections of Errors and Omissions in Assessment and Tax Roll

18.(1) If at any time the assessor discovers that there is an error in any part of the assessment and tax roll, the assessor must correct the error and amend the assessment and tax roll accordingly.

(2) If at any time assessable property has been in whole or in part omitted from the assessment and tax roll, the assessor must make any assessment necessary to rectify the omission and must enter the assessable property on the assessment and tax roll.

(3) Where the assessment and tax roll is amended under subsection (1) or (2), the assessor must mail an amended Assessment and Tax Notice to every person named in the assessment and tax roll in respect of the interest in land affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

19.(1) A person named on the assessment and tax roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment and Tax Notice is mailed or e-mailed to the person named on the assessment and tax roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment and tax roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all persons who received the Assessment and Tax Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the

Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

20.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province and at least one (1) member who is a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

21.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board ,and a replacement member appointed to act, other than the chair, for his or her services at a rate of two hundred and fifty dollars ($250) per day, and

(b) the chair for his or her services at a rate of three hundred and fifty dollars ($350) per day,

for time spent on activities of the Assessment Review Board required under this Law or expressly authorized by Council.

(2) The First Nation must reimburse a member of the Assessment Review Board, and a replacement member, for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

22.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation that might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

23.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as

chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

24.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

25. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X
APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

27. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment and Tax Notice, and

(c) an administration fee of thirty dollars ($30.00),

to the assessor within sixty (60) days after the date on which the Assessment and Tax Notice was mailed or e-mailed to the persons named on the assessment and tax roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is: Assessor for the Elsipogtog First Nation, RR 1, 373 Big Cove Road, Elsipogtog First Nation, NB, E4W 2S3.

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment and Tax Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an assessment amended under section 18, the appeal must be confined to the amendment.

(5) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment and tax roll in respect of the assessable property.

Parties

31. The parties in a hearing are

(a) the complainant;

(b) the holder of the assessable property, if not the complainant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal, upon request by that person.

Delivery of Documentation

32. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a personôs continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the person's attendance or the requested document is required at the hearing, as the case may be; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review

Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the appeal.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a

hearing, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty five dollars ($35.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to the assessment and tax roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment and Tax Notice to every person named in the assessment and tax roll in respect of the interest in land affected.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction, on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 48(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under the Taxation Law be affected by

(a) an error or omission in a valuation, or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment and tax roll, Assessment and Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail, or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

26

Force and Effect

56. This Law comes into force and effect on the later of _____ and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2015, at Elsipogtog First Nation, in the Province of New Brunswick.

The quorum for this Band consists of five (5) Council Members. The number of members of Council present at the meeting: 12 Council Members.

Chief ArrenJames Sock

Councillor Barry Joseph Augustine

Councillor Jonathan David Augustine

Councillor Stephen Peter Augustine

Councillor Robert Leo Francis

Councillor Dean Francis Levi

27

Councillor Robert Lloyd Levy

Councillor Joseph Dwayne Milliea

Councillor Joseph James Luckie Tyrone Millier

Councillor Joseph Everett Sanipass

Councillor Joseph Darrell Simon

Councillor Jonathan Craig Sock

Councillor Joseph Mervin Sock

QAFCBSJCI

PROPERTY CLASSES

Residential

Non-Residential

SCHEDULE II

(Subsection 8(1))

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE ELSIPOGTOG FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Elsipogtog Property Assessment Law, 2015*, I request that you provide to me, in writing, no later than **[Note: must be a date that is at least fourteen (14) days after the date of delivery of the request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____
Assessor for the Elsipogtog First Nation

Dated: _____ , 20___ .

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section 9of the *Elsipogtog Property Assessment Law, 2015*, the assessor for the Elsipogtog First Nation proposes to conduct an inspection of the above-referenced assessable property on _____ , 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at 506-523-8200, to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

_____
Assessor for the Elsipogtog First Nation

Dated: _____ , 20__ .

SCHEDULE IV

(Subsection 14(4))

DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT AND TAX INFORMATION

I, _____ [name], of _____ [address], _____ [city], _____ [province], _____ [postal code], declare and certify that I will not use the assessment and tax roll or information contained in the assessment and tax roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) an appeal under the *Elsipogtog Property Assessment Law, 2015* ;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____ .

Signed: _____
[please print name]

Dated: _____, 20__ .

SCHEDULE V

(Subsection 17(1))

ASSESSMENT AND TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment and tax roll has been certified by the assessor for the Elsipogtog First Nation and delivered to the First Nation Council.

1. Assessment Information:

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

The total assessed value is:

The total assessed value liable to taxation is:

2. Taxation Information:

PURSUANT to the provisions of the *Elsipogtog Property Taxation Law, 2015*, taxes are hereby levied on the above-noted interest in land as follows:

Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
TOTAL DUE AND OWING	$_____

All current year taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Elsipogtog First Nation, located at RR 1, 373 Big Cove Road, Elsipogtog First Nation, NB, E4W 2S3 during normal business hours. Payment must be by cheque, money order or cash.

Current year taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Elsipogtog Property Taxation Law, 2015*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in compliance with the *Elsipogtog Property Assessment Law, 2015*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *Elsipogtog Property Assessment Law, 2015*.

_____

Tax Administrator for the Elsipogtog First Nation

Dated: _____, 20__.

SCHEDULE VI

(Subsection 19(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Elsipogtog First Nation
RR 1, 373 Big Cove Road
Elsipogtog First Nation, NB
E4W 2S3

PURSUANT to the provisions of the *Elsipogtog Property Assessment Law, 2015*, I hereby request a reconsideration of the assessment of the following interest in land:

[**description of the interest in land as described in the Assessment and Tax Notice**]

I am: ___ a holder of the interest in land

___ named on the assessment and tax roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____
Name of Applicant (please print) Signature of Applicant

Dated: _____, 20__ .

SCHEDULE VII

(Subsection 28(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Chair, Assessment Review Board for the Elsipogtog First Nation
RR 1, 373 Big Cove Road, Elsipogtog First Nation, NB E4W 2S3

PURSUANT to the provisions of the *Elsipogtog Property Assessment Law, 2015*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[**description of the assessable property, including assessment and tax roll number, as described in the Assessment and Tax Notice**]

The grounds for the appeal are:

(1)
(2)
(3)

(**describe the grounds for the appeal in as much detail as possible**)

Complainantôs mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainantôs behalf in respect of this appeal:

_____

_____

The required fee of thirty dollars ($30.00) is enclosed with this Notice of Appeal.

_____ _____
Name of Complainant (please print) Signature of Complainant
(or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment and Tax Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

(Subsection 47(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Elsipogtog First Nation

RR 1, 373 Big Cove Road

Elsipogtog First Nation, NB

E4W 2S3

PURSUANT to the provisions of the *Elsipogtog Property Assessment Law, 2015* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____, 20__ .

SCHEDULE IX

(Subsection 30(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time:_____ (A.M./P.M.)

Location: _____[address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment and Tax Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20__ .

SCHEDULE X

(Subsection 42(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Elsipogtog First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time:_____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollars ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at Elsipogtog First Nation, RR 1, 373 Big Cove Road, Elsipogtog First Nation, NB, E4W 2S3 on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____
Chair, Assessment Review Board

Dated: _____, 20__ .

SCHEDULE XI

(Section 11)

CERTIFICATION OF ASSESSMENT AND TAX ROLL BY ASSESSOR

The assessor must certify the assessment and tax roll in the following form:

I, _____ , being the assessor for the Elsipogtog First Nation, hereby certify that this is the Elsipogtog First Nation assessment and tax roll for the year 20__ and that the assessment information in this assessment and tax roll is complete and has been prepared and completed in accordance with all requirements of the *Elsipogtog Property Assessment Law, 2015*.

_____
(Signature of Assessor)

Dated _____, 20__ at _____ , New Brunswick .
(City)

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Elsipogtog First Nation in the Province of New Brunswick,

Elsipogtog Property Taxation Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules - Chief Commissioner
First Nations Tax Commission

ELSIPOGTOG PROPERTY TAXATION LAW, 2015

TABLE OF CONTENTS

Part I	Citation	2
Part II	Definitions and References	2
Part III	Administration	4
Part IV	Liability for Taxation	4
Part V	Exemptions from Taxation	5
Part VI	Grants and Tax Abatement	5
Part VII	Levy of Tax	6
Part VIII	Assessment and Tax Roll and Assessment and Tax Notice	7
Part IX	Payment Receipts and Tax Certificates	7
Part X	Penalties and Interest	8
Part XI	Revenues and Expenditures	8
Part XII	Collection and Enforcement	9
Part XIII	Seizure and Sale of Personal Property	11
Part XIV	Seizure and Assignment of Taxable Property	12
Part XV	Discontinuance of Services	14
Part XVI	General Provisions	14

SCHEDULES

I Request for Information by Tax Administrator
II Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
III Tax Certificate
IV Tax Arrears Certificate
V Notice of Seizure and Sale of Personal Property
VI Notice of Sale of Seized Personal Property
VII Notice of Seizure and Assignment of Taxable Property
VIII Notice of Sale of a Right to Assignment of Taxable Property
IX Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act,* the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Elsipogtog First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Elsipogtog First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal*

Management Act;

NOW THEREFORE the Council of the Elsipogtog First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Elsipogtog Property Taxation Law, 2015*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment and Tax Notice" has the meaning given to that term in the Assessment Law;

"assessment and tax roll" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *Elsipogtog Property Assessment Law, 2015*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the Elsipogtog First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means any building, fixture, structure or similar thing, other than land, that is included in the definition of "real property" in the *Assessment Act* (New Brunswick);

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule IX;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VI;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule V;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of New Brunswick;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Certificate" means a certificate containing the information set out in Schedule III;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment and tax roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III
ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of Manager of Financial Reporting, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V
EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;

(c) property held by a church for use as a residence for priests, ministers or rabbis;

(d) subject to subsection (3), property held by a church or religious order and used by that body solely for religious, educational or charitable purposes, including burying grounds and church halls from which only revenue for church purposes is derived;

(e) property held by a university, not operated for profit, and excluding any portion of the property used for commercial purposes; and

(f) subject to subsection (3), property used for a cemetery by a corporation not organized, incorporated or operated for profit.

(2) The exemptions in paragraphs (1)(a) and (1)(b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) The exemptions in paragraph (1)(d) for burying grounds and in paragraph (1)(f) do not apply to property or any portion of property not actually in use for the interment of the dead.

(4) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI
GRANTS AND TAX ABATEMENT

Annual Grants

9.(1) Council may provide for a grant to a holder:

(a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and

(b) where the holder owns residential property and

(i) is aged sixty-five or older;

(ii) with a physical or mental disability; or

(iii) with financial need.

(2) Grants provided under subsection (1)

(a) must be applied for in writing by a holder each year;

(b) may be given only to a holder of property that is taxable in the current taxation year;

(c) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(d) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

Residential Tax Credit

10.(1) Council may provide for a tax credit to holders of residential property who would be entitled to a credit under the provisions of the *Residential Property Tax Relief Act* (New Brunswick) if the holder's property were located off the Reserve.

(2) A credit under subsection (1) must be in an amount that is not more than the amount to which a person would be entitled under the *Residential Property Tax Relief Act* (New Brunswick) if the holder's property was subject to property taxation by the Province.

Annual Authorization

11. Council will in each taxation year determine all grants and credits that will be given under this Part and will authorize those amounts in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12.(1) On or before December 14 in the year prior to each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of

one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before May 31 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Elsipogtog First Nation.

PART VIII
ASSESSMENT AND TAX ROLL AND ASSESSMENT AND TAX NOTICE

Assessment and Tax Roll

14.(1) On or before November 30 in the year before the taxation year, the tax administrator must provide to the assessor the taxation information required to create the assessment and tax roll for that taxation year.

(2) If at any time the tax administrator discovers that there is an error or omission in any part of the assessment and tax roll, the tax administrator must advise the assessor of the error or omission.

Assessment and Tax Notices

15.(1) The mailing of the Assessment and Tax Notice under the Assessment Law constitutes a statement of and demand for payment of the taxes by the First Nation.

(2) Where the tax administrator mails an amended Assessment and Tax Notice under the Assessment Law that indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

Amended Assessment and Tax Notices

16. Where the tax administrator mails an amended Assessment and Tax Notice under the Assessment Law that indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Assessment and Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Requests for Information

17.(1) The tax administrator may, for any purpose related to the administration of this Law, deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide the requested information to the tax administrator within fourteen (14) days or a longer period as specified in the notice.

(2) The tax administrator is not bound by the information provided under subsection 17(1).

PART IX
PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

18. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the assessment and tax roll opposite the interest in land for which the

taxes are paid.

Tax Certificate

19.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty-five dollars ($25) for each assessment and tax roll folio searched.

PART X
PENALTIES AND INTEREST

Penalty

20. If all or part of the taxes remain unpaid after May 31 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

21. If all or any portion of taxes remains unpaid after May 31 of the year levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

22. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI
REVENUES AND EXPENDITURES

Revenues and Expenditures

23.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

24.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of the First Nation's local revenue account, and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII
COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

25.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Assessment and Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

26.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV or XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the assessment and tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

27.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

28.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the assessment and tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII
SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

29.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under subsection (1) are set out in Schedule II.

Notice of Seizure and Sale

30.(1) Before proceeding under subsection 29(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

31.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

32.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 31(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

33. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

34.(1) The proceeds from the sale of seized personal property must be paid to any holders of

registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV
SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

35.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

36.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 40(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

37.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

38. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

39. When taxable property is sold by public tender or auction, all rights in it held by the holder of the

taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 40(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

40.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 37(3).

Assignment of Taxable Property

41.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 40(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 40(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

42.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

43.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 37(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV
DISCONTINUANCE OF SERVICES

Discontinuance of Services

44.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI
GENERAL PROVISIONS

Disclosure of Information

45.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that section.

Disclosure for Research Purposes

46. Notwithstanding section 45, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

47. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment and tax roll, Assessment and Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

48.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

49.(1) Where in this Law a notice is required to be given by mail, or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment and tax roll.

(2) Except where otherwise provided in this Law

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

50.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

24

Force and effect

52. This Law comes into force and effect on the later of _____ and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May , 2015 , at Elsipogtog First Nation , in the Province of New Brunswick.

The quorum for this Band consists of five (5) Council Members. The number of members of Council present at the meeting: 12 Council Members.

Chief Arren James Sock

Councillor Barry Joseph Augustine

Councillor Jonathan David Augustine

Councillor Stephen Peter Augustine

Councillor Robert Leo Francis

Councillor Dean Francis Levi

25

Councillor Robert Lloyd Levy

Councillor Joseph Dwayne Milliea

Councillor Joseph James Luckie Tyrone Millier

Councillor Joseph Everett Sanipass

Councillor Joseph Darrell Simon

Councillor Jonathan Craig Sock

Councillor Joseph Mervin Sock

SCHEDULE I

(Subsection 17(1))

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE ELSIPOGTOG FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 17 of the *Elsipogtog Property Taxation Law, 2015* , I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____
Tax Administrator for the Elsipogtog First Nation

Dated: _____ , 20__ .

SCHEDULE II

(Subsection 29(3))

COSTS PAYABLE BY DEBTOR ARISING FROM SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$ 100.00
2.	For service of notice on each person or place	$ 125.00
3.	For advertising in newspaper	at cost
4.	For time spent in conducting a seizure and sale of personal property	$ 50.00 per hour
5.	Actual cost of seizure and storage will be charged based on receipts.	

SCHEDULE III

(Subsection 19(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Elsipogtog Property Taxation Law, 2015*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the Elsipogtog First Nation

Dated: _____, 20___ .

SCHEDULE IV

(Subsection 26(1))

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and

pursuant to the *Elsipogtog Property Taxation Law, 2015* , I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12%) per year.

Payments must be made at the offices of the Elsipogtog First Nation, located at RR 1, 373 Big Cove Road, Elsipogtog First Nation, NB, E4W 2S3 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the Elsipogtog First Nation

Dated: _____, 20__ .

SCHEDULE V

(Subsection 30(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 29 of the *Elsipogtog Property Taxation Law, 2015*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or bylaw enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the Times and Transcript newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the Elsipogtog First Nation

Dated: _____, 20__ .

SCHEDULE VI

(Subsection 31(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Elsipogtog First Nation will take place on _____ , 20_____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 29 of the *Elsipogtog Property Taxation Law, 2015*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of New Brunswick and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the Elsipogtog First Nation

Dated: _____, 20__ .

SCHEDULE VII

(Subsection 35(2))

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 35 of the *Elsipogtog Property Taxation Law, 2015*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Elsipogtog First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the Times and Transcript newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without

delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Elsipogtog First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Elsipogtog Property Taxation Law, 2015*.

_____

Tax Administrator for the Elsipogtog First Nation

Dated: _____, 20__ .

SCHEDULE VIII

(Subsection 37(1))

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Elsipogtog First Nation.

The public tender [auction] will take place on:

_____, 20__ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Elsipogtog First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land*

Management Act, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Elsipogtog First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Elsipogtog Property Taxation Law, 2015*.

_____

Tax Administrator for the Elsipogtog First Nation

Dated: _____, 20__ .

SCHEDULE IX

(Subsection 44(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Elsipogtog Property Taxation Law, 2015*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the Elsipogtog First Nation

Dated: _____ , 20__ .

Northwest Territories / Territoires du Nord-Ouest

Behdzi Ahda" First Nation

FINANCIAL ADMINISTRATION LAW

2015

TABLE OF CONTENTS

PART I - Citation **1**

PART II - Interpretation and Application **1**

PART III - Administration **5**

DIVISION 1 - Council *5*

DIVISION 2 - Finance and Audit Committee *6*

DIVISION 3 - Officers and Employees *10*

DIVISION 4 - Conduct Expectations *13*

PART IV - Financial Management **14**

DIVISION 1 - Financial Plans and Annual Budgets *14*

DIVISION 2 - Financial Institution Accounts *17*

DIVISION 3 - Expenditures *18*

DIVISION 4 - General Matters *20*

DIVISION 5 - Borrowing *21*

DIVISION 6 - Risk Management *24*

DIVISION 7 - Financial Reporting *28*

DIVISION 8 - Information and Information Technology *33*

PART V - Capital Projects **34**

PART VI - Miscellaneous **38**

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest **44**

PART I - Interpretation **44**

PART II - Councillors and Committee Members **45**

PART III - Officers and Employees **48**

PART IV - Contractors **49**

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Behdzi Ahda" First Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Behdzi Ahda" First Nation enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Behdzi Ahda" First Nation Financial Administration Law, 2015.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Behdzi Ahda" First Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all lands of the First Nation within the meaning of the *Sahtu Dene and Metis Comprehensive Land Claim Agreement*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or

agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

108. (1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 69-74, 76-80, 86, 97 and 98 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 13th day of July, 2015, at Colville Lake, in the Northwest Territories at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Wilbert Kochon

Councillor Fred Barnaby

Councillor Sheena Kochon

Councillor Sharon Tutcho

Councillor Trudy Kochon

Councillor John Blancho Sr.

023582[1]

DIVISION 2 -

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Nova Scotia / Nouvelle-Écosse

MEMBERTOU

FINANCIAL ADMINISTRATION LAW, 2015

TABLE OF CONTENTS

PART I - Citation **3**

PART II - Interpretation and Application **3**

PART III - Administration **7**

DIVISION 1 - Council *7*

DIVISION 2 - Finance and Audit Committee *8*

DIVISION 3 - Officers and Employees *13*

DIVISION 4 - Conduct Expectations *17*

PART IV - Financial Management **18**

DIVISION 1 - Financial Plans and Annual Budget *18*

DIVISION 2 - Financial Institution Accounts *20*

DIVISION 3 - Expenditures *21*

DIVISION 4 - General Matters *24*

DIVISION 5 - Borrowing *26*

DIVISION 6 - Risk Management *28*

DIVISION 7 - Financial Reporting *32*

DIVISION 8 - Information and Information Technology *38*

PART V - Capital Projects **40**

PART VI - Miscellaneous **44**

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest **50**

PART I - Interpretation **50**

PART II - Councillors and Committee Members **51**

PART III - Officers and Employees **54**

PART IV - Contractors **56**

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act* the council of a first nation may make laws respecting the financial administration of the first nation;

B. The Council of Membertou considers it to be in the best interests of Membertou to make a law for such purposes;

C. The Council of Membertou enacted the *Membertou Financial Administration Law, 2011* on January 23, 2012 and received compliance approval of the law from the Board on March 1, 2012; and

D. The Council of the Membertou now desires to repeal the *Membertou Financial Administration Law 2011* and to enact the *Membertou Financial Administration Law, 2015* and to request compliance approval of the *Membertou Financial Administration Law, 2015* from the Board.

NOW THEREFORE the Council of the Membertou enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Membertou Financial Administration Law, 2015*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual budget" means the annual budget of Membertou that has been approved by the Council;

"annual financial statements" means the annual financial statements of Membertou referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under an annual budget to the purposes for which it may be used;

"auditor" means the auditor of Membertou appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"chief executive officer" means the person appointed chief executive officer under section 18;

"chief financial officer" means the person appointed chief financial officer under section 19;

"code" means a code adopted by Membertou under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by Membertou under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of Membertou;

"councillor" means a member of the Council of Membertou and includes the Chief of Membertou;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of Membertou;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by Membertou's financial statements;

"financial records" means all records respecting the financial administration of Membertou, including the minutes of meetings of the Council and the Finance and Audit Committee;

"fiscal year" means the fiscal year of Membertou set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by Membertou under the Act;

"local revenues" means money raised under a local revenue law;

"Membertou" means the Membertou First Nation, an Indian band within the meaning of the *Indian Act*;

"Membertou's financial assets" means all money and other financial assets of Membertou;

"Membertou's lands" means all reserves of Membertou within the meaning of the *Indian Act*;

"Membertou law" means any law, including any by-law or code, of Membertou made by the Council or the membership of Membertou;

"Membertou's records" means all records of the Membertou respecting its governance, management, operations and financial administration;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the chief executive officer, chief financial officer, tax administrator and any other employee of Membertou designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of Membertou,

(b) any corporation in which Membertou has a material or controlling interest,

(c) any partnership in which Membertou or another related body of Membertou is a partner with a material or controlling interest, or

(d) a trust of Membertou;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under Membertou's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meaning as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3. (1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4. (1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of Membertou or published in the Membertou community newsletter.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law, the public notice must be posted and published at least ten (10) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6. (1) If there is a conflict between this Law and another Membertou law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of Membertou.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8. (1) The Council is responsible for all matters relating to the financial administration of Membertou whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable Membertou law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of the annual budget and financial statements of Membertou; and

(d) the approval of borrowing of Membertou.

Council Policies, Procedures and Directions

9. (1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of Membertou.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of Membertou assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of Membertou that are in conflict with this Law, the Act, or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make the relevant policy, procedure or direction available to any person who is required to act in accordance with it or who may be directly affected by it.

Reporting of Remuneration and Expenses

10. (1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by Membertou, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12. (1) The Committee is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of Membertou.

(2) The Council must appoint not fewer than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For the purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with Membertou that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of:

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2)If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on the request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14. (1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the chief executive officer and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The chief executive officer or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the chief executive officer or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the chief executive officer, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15. (1) The Committee must carry out the following activities in respect of the financial administration of Membertou:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review the draft annual budget and recommend it to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of Membertou against the annual budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of Membertou that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of Membertou:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and benefits of the councillors, officers and employees of Membertou;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of Membertou:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any Membertou reports;

(d) to review, monitor and report to the Council on the appropriateness of Membertou's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in Membertou's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of Membertou's financial assets, including debts owed to Membertou;

(g) to review and report to the Council on Membertou's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of Membertou, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of Membertou's insurance coverage respecting significant Membertou risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Chief Executive Officer

18. (1) The Council must appoint a person as chief executive officer of Membertou and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the chief executive officer is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of Membertou, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of Membertou;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of Membertou;

(c) to hire the employees of Membertou, as the chief executive officer considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of Membertou;

(e) to oversee and administer the contracts of Membertou;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the chief executive officer under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the chief executive officer's duties specified in this Law.

(3)The chief executive officer may assign the performance of any of the chief executive officer's duties or functions

(a) to an officer or employee of Membertou; and

(b) with the approval of the Council, to a contractor or agent of Membertou.

(4) Any assignment of duties or functions under subsection (3) does not relieve the chief executive officer of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19. (1) The Council must appoint a person as chief financial officer of Membertou and may set the terms and conditions of that appointment.

(2) Reporting to the chief executive officer, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of Membertou, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of Membertou;

(c) to prepare the draft annual budget and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting Membertou's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by Membertou;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of Membertou to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable Membertou law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of Membertou;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of Membertou and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this Law; and

(o) to carry out any other activities specified by the chief executive officer that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the chief executive officer, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor or agent of Membertou, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20. (1) If Membertou is collecting local revenues, the Council must appoint a person as tax administrator of Membertou and may set the terms and conditions of that appointment.

(2) The tax administrator reports to the chief executive officer and is responsible for performing the tax administrator's duties or functions under Membertou's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under Membertou's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the chief financial officer the draft and amended annual budget for the component of the annual budget respecting local revenues;

(c) to recommend to the chief financial officer the local revenue components of the multi-year financial plan;

(d) on request, to provide advice to the chief executive officer, chief financial officer, Finance and Audit Committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, Membertou's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the chief executive officer, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of Membertou, but this assignment does not relieve the tax

administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21. (1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of Membertou.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of Membertou;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and Membertou,

(ii) the chief executive officer, the chief financial officer, the tax administrator and other officers of Membertou, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the chief executive officer must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of Membertou and a member of Membertou.

(4) In the course of discharging his or her responsibilities under this Law, the chief executive officer must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that Membertou hires or retains qualified and competent personnel to carry out the financial administration activities of Membertou.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22. (1) When exercising a power, duty or responsibility relating to the financial administration of Membertou, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of Membertou;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined upon independent investigation and under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

(3) The Council must make policies or procedures in respect of the independent investigation of an alleged contravention of this section by a councillor.

Conduct of Officers, Employees, Contractors, etc.

23. (1) This section applies to

(a) an officer, employee, contractor and agent of Membertou;

(b) a person acting under the delegated authority of the Council or Membertou; or

(c) a member of a committee of the Council or Membertou who is not a councillor.

(2) A person is exercising a power, duty or responsibility relating to the financial administration of Membertou, that person must

(a) comply with this Law, the Act, any other applicable Membertou law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of Membertou;

(b) the terms of every contract of a contractor of Membertou;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of Membertou.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budget

Fiscal Year

24. The fiscal year of Membertou is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) in respect of projected revenues, sets out the amounts segregated by significant category;

(d) in respect of expenditures, sets out the amounts segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset replacement account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26. (1) The annual budget must encompass all the operations for which Membertou is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from Membertou's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from Membertou's lands.

(3) In subsection (2), "natural resources" means any material on or under Membertou's lands in their natural state which when extracted has economic value.

Annual Budget and Planning Process Schedule

27. (1) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2)On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend the draft annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a draft multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for Membertou for the next fiscal year.

(4) On or before June 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting Membertou's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting Membertou's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting Membertou's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of Membertou demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of Membertou.

Amendments to Annual Budgets

29. (1) The annual budget of Membertou must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of Membertou or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of Membertou.

Local Revenue Account Annual Budget Requirements

30. Despite any other provisions of this Law, any part of an annual budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Member Information

31. (1) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the annual budget, including any component of the annual budget respecting Membertou's local revenue account;

(b) the multi-year financial plan;

(c) deficits or extraordinary expenditures; and

(d) an amendment to the annual budget.

(2)Members of Membertou may attend that part of the Council meeting when the matters referred to in subsection (1) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32. (1) No account may be opened for the receipt and deposit of money of Membertou unless the account is

(a) in the name of Membertou;

(b) opened in a financial institution; and

(c) authorized by the chief executive officer or the chief financial officer.

(2) Membertou must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if Membertou has money held in trust;

(d) a land and resources account for money from revenues from Membertou's lands; and

(e) a tangible capital asset replacement account for money set aside for the purposes of section 91.

(3) Membertou may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage Membertou's financial assets.

Accounts Management

33. (1) The chief financial officer must ensure the safekeeping of all money received by Membertou.

(2) The chief financial officer

(a) must deposit all money received by Membertou as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34. (1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset replacement account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. Membertou must not enter into an agreement or undertaking that requires Membertou to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36. (1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37. (1) The chief executive officer may approve an expenditure for an emergency purpose that was not anticipated in the annual budget if the expenditure is not expressly prohibited by or under this Law or another Membertou law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the annual budget to include the expenditure.

(4) Subsection (1) does not give the chief executive officer the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38. (1) An amount that is appropriated in an annual budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by Membertou in relation to an appropriation must not exceed the amount specified in the annual budget for Membertou for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39. (1) Money appropriated in an annual budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40. (1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a receiving report certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The chief executive officer or chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. (1) Payments by Membertou may be made by credit card, cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the chief executive officer or chief financial officer.

(2) The Council must establish policies and procedures for the authorization of payments by credit card, cheque, draft, electronic transfer or other similar instrument.

DIVISION 4 - General Matters

Advances

42. (1) The chief executive officer or the chief financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If Membertou withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44. (1) Money received by Membertou as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2)The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45. (1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset replacement account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset replacement account must be retained in that account.

(3) Subject to the *Interest Act*, Membertou may charge interest at a rate set from time to time by the Council on any debts or payments owed to Membertou that are overdue.

Refunds

46. (1) Money received by Membertou that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to Membertou may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to Membertou may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49. (1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32.

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset replacement account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50. (1) Except as specifically authorized in this Law or in a local revenue law, Membertou must not borrow money or grant security.

(2) Subject to this Law, if Membertou is authorized in this Law to borrow money or grant security, the Council may authorize the chief financial officer to borrow money or grant security in the name of Membertou

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51. (1) Membertou may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the annual budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) Membertou may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) Membertou may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of Membertou.

Financial Agreements

52. (1) Membertou may enter into the following agreements in the name of Membertou:

(a) for the purpose of efficient management of Membertou's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of Membertou's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of Membertou.

Borrowing for Authorized Expenditures

53. (1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, Membertou may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54. (1) This section applies if Membertou becomes a borrowing member.

(2) Membertou must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) Membertou may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55. (1) The Council must post a public notice informing members of Membertou of proposed borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of Membertou may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, Membertou may borrow money that is required for the repayment or refinancing of any debt of Membertou, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57. (1) Subject to this section and any local revenue law, money borrowed by Membertou for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by Membertou and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58. (1) Subject to subsection (2), a security granted by Membertou must be signed by a councillor designated by the Council and by either the chief executive officer or the chief financial officer.

(2) A security granted by Membertou in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of Membertou's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60. (1) Subject to subsections (2) and (3), Membertou must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) Membertou may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, Membertou's lands or lands owned in fee simple by or in trust for Membertou, or

(ii) any other property of Membertou.

(3) Membertou may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for Membertou; or

(b) do not otherwise expose Membertou's financial assets, property or resources to significant risk.

(4) Before the Council authorizes Membertou to carry on activities for the primary purpose of profitthe chief financial officer must prepare a report for Council to consider identifying

(a) any material liability for Membertou; and

(b) any exposure of Membertou financial assets, property or resources to significant risk.

Guarantees and Indemnities

61. (1) Membertou must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of Membertou to honour the guarantee should it be required to do so.

(3) Membertou must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which Membertou is a party; or

(c) in relation to a security granted by Membertou that is authorized under this Law or another Membertou law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of Membertou and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by Membertou.

Authority to Invest

62. (1) Except as specifically authorized in this Law or another First Nation law, Membertou must not invest Membertou's financial assets.

(2) If Membertou is authorized in this Law to invest Membertou's financial assets, the Council may authorize the chief financial officer to invest Membertou's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63. (1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by Membertou in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by Membertou as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of Membertou's lands are located.

(3) If Membertou has established an investment account under section 32, Membertou may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which Membertou is a shareholder;

(b) a trust in which Membertou is a beneficiary; or

(c) a limited partnership in which Membertou is a partner.

(4) Despite any other provision in this section, Membertou may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Membertou Loans to Related Bodies

64. (1) Membertou may only make a loan to a related body.

(2) Before the Council makes a loan under this section, the chief financial officer must prepare a report for Council identifying the risks and benefits associated with making the loan.

(3) A loan referred to in subsection (1) must satisfy the following criteria:

(a) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) the name of the related body receiving the loan,

(iv) repayments of principal and interest on the loans, and

(b) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Administration of Investments and Loans

65. If Membertou is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

Risk Assessment and Management

66. (1) Annually, and more often if necessary, the chief executive officer must identify and assess any significant risks to Membertou's financial assets, Membertou's tangible capital assets as defined in Part V and the operations of Membertou.

(2) Annually, and more often if necessary, the chief executive officer must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection

(1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67. (1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of Membertou.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68. (1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of Membertou assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in Membertou:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of Membertou must comply with GAAP.

Separate Accounting

70. (1) The chief financial officer must account for local revenues of Membertou separately from other moneys of Membertou.

(2) If Membertou has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must:

(a) account for all other revenues of Membertou separately from other moneys of Membertou; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71. (1) At the end of each month the chief financial officer must prepare financial information respecting the financial affairs of Membertou in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72. (1) At the end of each quarter of the fiscal year the chief financial officer must prepare financial statements for Membertou for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73. (1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of Membertou for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of Membertou and its related bodies for the fiscal year; and

(b) the revenue categories for Membertou's lands referred to in subsection 26(2).

(5) The chief executive officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74. (1) The chief financial officer must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The chief financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by Membertou;

(d) if Membertou has a land code in force, a report setting out moneys of Membertou derived from Membertou lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from Membertou lands; and

(e) any other report required under the Act or an agreement.

Appointment of Auditor

76. (1) Membertou must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, where applicable; or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of Membertou, an auditor must

(a) be independent of Membertou, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of Membertou are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise Membertou in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77. (1) To conduct an audit of the annual financial statements of Membertou, the auditor must be given access to

(a) all records of Membertou for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of Membertou to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of Membertou as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) every Council meeting where matters relating to the annual audit, including the approval of the annual financial statements, will be considered.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on any subject that concerns the auditor as auditor of Membertou.

(5) The auditor may call a meeting of the Finance and Audit Committee to discuss any subject that concerns the auditor of Membertou.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78. (1) The annual financial statements of the First Nation referred to in subsection 73(2) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(2) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79. (1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

80. (1) Before the annual financial statements referred to in subsections 73(2) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of Membertou,

(ii) the chair of the Finance and Audit Committee, and

(iii) the chief financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(2) must be available for inspection by members of Membertou at the principal administrative offices of Membertou during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of Membertou during normal business hours.

Annual Report

81. (1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of Membertou for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of Membertou;

(b) a progress report on any established financial objectives and performance measures of Membertou;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable.

(3) The chief executive officer must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if Membertou has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if Membertou is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to Membertou members who have requested but have not been provided with the annual report of Membertou including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the chief executive officer to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82. (1) All records that are produced by or on behalf of Membertou or kept, used or received by any person on behalf of Membertou are the property of Membertou.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of Membertou.

Policy and Law Manual

83. (1) The chief executive officer must prepare and maintain a current policy and law manual respecting every element of Membertou's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the policy and law manual under subsection (1) is relevant to the performance of the services being provided by a contractor or agent of Membertou, that part of the policy and law manual must be made available to the contractor or agent..

Record Keeping and Maintenance

84. (1) The chief executive officer must ensure that Membertou prepares, maintains, stores and keeps secure all of Membertou's records that are required under this Law or any other applicable law.

(2) Membertou's records may not be destroyed or disposed of except as permitted and in accordance with the policies, procedures or directions of the Council.

(3) All financial records must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to Membertou's records.

Confidentiality of Information

85. (1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86. (1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations.*

(2) If Membertou has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by Membertou in its operations to ensure the integrity of Membertou's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of Membertou's tangible capital assets and any other major capital projects in which Membertou or its related bodies are investors;

"Membertou's tangible capital assets" means all non-financial assets of Membertou having physical substance that

(a) have a current value of over ten thousand dollars ($10,000),

(b) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(c) have useful economic lives extending beyond an accounting period,

(d) are to be used on a continuing basis, and

(e) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of Membertou's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of Membertou's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) Membertou's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of Membertou's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of Membertou's lands are located.

Tangible Capital Assets Replacement Fund

90. The Council must establish a tangible capital asset replacement fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the chief executive officer must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 94 for every capital project.

Life-cycle Management Program

92. (1) The chief executive officer must establish and keep current a register of all Membertou's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the chief executive officer must arrange for the inspection and review of the state of each of Membertou's tangible capital assets to establish or update the information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of Membertou's tangible capital assets for the next fiscal year;

(b) five (5) and ten (10) and thirty(30) year forecasts of the estimated cost for rehabilitation or replacement of Membertou's tangible capital assets;

(c) the proposed budget for rehabilitation of Membertou's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of Membertou's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93. (1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of Membertou's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94. (1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The chief executive officer may retain the services of a professional engineer or other consultant to assist the chief executive officer, Finance and Audit Committee and Council to carry out their obligations under this Part.

Member Information

96. The Council must establish policies or procedures or give directions for the provision of information to members of the First Nation respecting capital projects.

PART VI - Miscellaneous

Board Standards

97. (1) If Membertou is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, Membertou must comply with all the applicable Board standards.

(2) If the Council becomes aware that Membertou is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring Membertou into compliance with the Board standard.

Delegated Authority on Intervention

98. (1) Without limiting section 53 of the Act if

(a) Membertou is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of Membertou delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(a)the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1) If Membertou has a land code under the *First Nations Land Management Act*, Membertou must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If Membertou has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

100. If Membertou has a financial code under the First Nations Oil and Gas and Moneys Management Act, Membertou must comply with that Act and any financial code made by Membertou as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of Membertou is not authorized by or under this Law or another Membertou law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of Membertou,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of Membertou becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the chief executive officer or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the chief executive officer under subsection 101(3), the chief executive officer must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under subsection101(1),the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the chief executive officer, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 101 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by Membertou or by a councillor, officer, employee, contractor or agent of Membertou as a result of making that report.

(3) The chief executive officer and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 102.

(5) If, upon independent investigation, it is determined that a person has not acted in good faith in making a report under section 102, the following actions may be taken

(a) an officer or employee may be disciplined, up to and including dismissal, in accordance with policy;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; and

(d) the appointment of an agent may be revoked.

(6) The Council must make policies or procedures in respect of the independent investigation of an alleged contravention of the requirement to act in good faith in making a report under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or Membertou's local revenue law is personally liable to Membertou for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of Membertou and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to Membertou under subsection (1) may be recovered for Membertou by Membertou, a member of Membertou or a person who holds a security under a borrowing made by Membertou.

(4) It is a good defence to any action brought against an officer or employee of Membertou for unauthorized expenditure, investment or use of Membertou's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means to pay amounts required or incurred

(a) to defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) to satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"Membertou official" means a current or former councillor, officer or employee of Membertou.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named Membertou official, a category of Membertou official or all Membertou officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a Membertou official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of Membertou; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must post a notice describing

(a) each proposed amendment to this Law; and

(b) each Council meeting when a proposed amendment is presented for approval.

(3) Members may attend that part of the Council meeting when the matters referred to in subsection (1) are being considered.

Provision of Law to First Nations Finance Authority

107. As soon as practical after the Board approves this Law, the Council must provide a copy of this Law to the First Nations Finance Authority.

Repeal

108. The *Membertou Financial Administration Law 2011*, is repealed.

Coming Into Force

109. This Law comes into force on the day after it is approved by the Board, pursuant to section 9 of the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of July, 2015, at Membertou in the Province of Nova Scotia at a duly called and conducted Council meeting at which the required quorum of seven (7) members of Council was present throughout.

Chief Terrance Paul

Austin Christmas

Dean Christmas

Julie Christmas

Joan Denny

Robin Googoo

Lee Gould

Johanna LaPorte

Paul MacDonald

David Marshall

Allister Matthews

Anthony Paul

Lawrence Paul Jr.

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule,

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common-law partner for at least (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2)Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meaning as in this Law.

(3)Sections 3 and 5 of this Law apply to this Schedule.

(4)If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the Membertou of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of Membertou and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) Membertou's traditional land holding system pursuant to a band council resolution.

(2) Subject to applicable provincial and federal privacy laws, a councillor must file a written disclosure of the following information with the chief executive officer:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The chief executive officer must establish and maintain a register of all information disclosed by a councillor under this section and section 6 and, upon request of an officer, employee or member of Membertou alleging a conflict of interest in relation to information contained in the register, must review the register and prepare a report to the Council setting out the alleged conflict and any applicable information contained in the register.

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office;

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of Membertou;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Membertou to another person.

(3) Where a gift with a value greater than two hundred dollars ($200.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the chief executive officer under section 5, and the gift must be treated as the property of Membertou.

(4) Subsection (3) does not apply to a gift received during a public cultural event of Membertou.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Membertou.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or

an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of Membertou.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of Membertou.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The chief executive officer must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the chief executive officer or, in the case of the chief executive officer, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the chief executive officer or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of Membertou;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by Membertou to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the chief executive officer or, in the case of the chief executive officer, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of Membertou.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

Membertou Property and Services

17.(1) Officers and employees must not use any personal property or services of Membertou for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of Membertou unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of Membertou, other than a person who has an employment contract with Membertou.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with Membertou.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of Membertou.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with Membertou; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of Membertou.

(2) A contractor must not attempt to obtain preferential treatment from Membertou by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with Membertou is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by Membertou and which the contractor becomes aware of while performing services for Membertou unless Membertou has determined not to pursue the opportunity.

Membertou Property and Services

23. If a contractor has been provided the use of any property or services of Membertou in order to perform services for Membertou, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Millbrook Band in the Province of Nova Scotia,

Millbrook First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MILLBROOK FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Millbrook First Nation duly enacts as follows:

1. This Law may be cited as the *Millbrook First Nation Annual Expenditure Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Millbrook Band of Indians Land Tax By-law*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Millbrook First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Millbrook Band of Indians Land Tax By-law*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1 2015, and ending March 31, 2016 is comprised of

(a) section 1of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of October 2015, at Millbrook Band Administration Office, 820 Willow Street, Truro, in the Province of Nova Scotia. A quorum of Council consists of five (5) members of Council.

Chief Robert Gloade

Councillor Natasha Bernard

Councillor Alex Cope

Councillor Vernon Gloade

Councillor Linda Maloney

Councillor Ward Markie

Councillor Colin Bernard

Councillor Chris Nasson

Councillor Gordon Johnson

Councillor Peter Gloade

Councillor Bryan Brooks

Councillor Barry Martin

Councillor Adrian Gloade

SCHEDULE A
ANNUAL BUDGET AND INTERIM BUDGET
2015-16 FISCAL PERIOD

PART ONE: REVENUES

1.	Property Tax Levies, Interest & Penalties	$ 700,048
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 00
TOTAL REVENUES		**$ 700,048**

PART TWO: EXPENDITURES

1.	General Government Expenditures		
	a.	Executive and Legislative	$ 50,000
	b.	General Administrative	$ 100,000
2.	Protection Services		
	a.	Policing	$57,810
	b..	Regulatory Measures	$64,703
	c.	Fire Services	$66,958
3.	Recreation and Cultural Services		
	a.	Recreation	$20,000
	b.	Culture	$20,000
4.	Community Development		
	a.	Planning and Zoning	$40,000
	b.	Economic Development Program	$60,000
5.	Fiscal Services		
	a.	Development Cost Recoveries	$40,000
6.	Other Services		
	a.	Municipal services	$173,529
7.	Contingency		$7,048
TOTAL EXPENDITURES			**$700,048**
BALANCE			**$0**

Note: Millbrook First Nation has service agreements with the Town of Truro and the Halifax Regional Municipality regarding water, sewer, and road clearing. Amounts indicated under Municipal Services is the total amount payable by the First Nation under the agreements during the budget period.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Millbrook Band in the Province of Nova Scotia,

Millbrook First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MILLBROOK FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Millbrook First Nation duly enacts as follows:

1. This Law may be cited as the Millbrook *First Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *Millbrook Band of Indians Land Tax By-Law*, 1996;

"First Nation" means the Millbrook First Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Millbrook Band of Indians Land Tax By-Law*, 1996.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21st day of October 2015,

at Millbrook, in the Province of Nova Scotia.

A quorum of Council consists of five (5) members of Council.

Chief: _____.

Robert Gloade

Councilor: _____.

Natasha Bernard

Councilor: _____.

Vernon Gloade

Councilor: _____.

Ward Markie

Councilor: _____.

Chris Nasson

Councilor: _____.

Peter Gloade

Councilor: _____

Barry Martin

Councilor: _____

Alex Cope

Councilor: _____

Linda Maloney

Councillor: _____

Colin Bernard

Councilor: _____

Gordon Johnson

Councilor: _____.

Bryan Brooks

Councilor: _____

Adrian Gloade

SCHEDULE A

TAX RATES

PROPERTY CLASS		RATE PER $1000 OF ASSESSSED VALUE
Class 1 –	Residential (Truro)	18.00
	Residential (Truro Heights)	8.50
	Residential (Cole Harbour)	10.328
Class 2 –	Commercial (Truro)	44.70
	Commercial (Truro Heights)	22.50
	Commercial (Cole Harbour)	25.958
Class 3 –	Resource Property	

Millbrook First Nation Financial Administration Law, 2015

TABLE OF CONTENTS

PART I - Citation 2

PART II - Application and Interpretation 2

PART III - Administration 6

DIVISION 1 - Council 6

DIVISION 2 - Finance and Audit Committee 7

DIVISION 3 - Officers and Employees 10

DIVISION 4 - Conduct Expectations 14

PART IV - Financial Management 15

DIVISION 1 - Financial Plans and Annual Budgets 15

DIVISION 2 - Financial Institution Accounts 18

DIVISION 3 - Expenditures 18

DIVISION 4 - General Matters 21

DIVISION 5 - Borrowing 22

DIVISION 6 - Risk Management 25

DIVISION 7 - Financial Reporting 29

DIVISION 8 - Information and Information Technology 34

PART V - Capital Projects 35

PART VI - Miscellaneous 39

PART VII - Oil and Gas Obligations 40

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest 45

Part I - Interpretation 45

Part II - Councillors and Committee Members 46

Part III - Officers and Employees 49

Part IV- Contractors 50

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Millbrook Band considers it to be in the best interests of the First Nation to make a law for such purposes;

C. The Council of the Millbrook Band enacted the *Millbrook First Nation Financial Administration Law*, 2012 on July 4, 2012 and received compliance approval of the law from the Board on July 4, 2012; and

D. The Council of the Millbrook Band desires to repeal the *Millbrook First Nation Financial Administration Law*, 2012 and to enact the *Millbrook First Nation Financial Administration Law*, 2015.

NOW THEREFORE the Council of the Millbrook Band enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Millbrook First Nation Financial Administration Law*, 2015.

PART II - Application and Interpretation

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 76;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Millbrook Band;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in section 75;

"standards" means the standards established from time to time under the Act; and

"tax administrator" means the person appointed tax administrator under section 20 or the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meaning as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days, the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls. The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity to each councillor whether such amounts are paid to the councillor while acting in that capacity or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members but not more than five (5) to the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) All the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice-chair of the Committee.

(2) The Council must appoint a councillor as the chair of the Committee.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term;

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit Responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited annual financial statements respecting the local revenue account and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 106 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law, and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets and, with advice and input from the tax administrator, to prepare any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 71, the quarterly financial statements required in section 72 and the draft annual financial statements required in sections 73 and 74;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15 (1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures to Council for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) If the First Nation is collecting local revenues, the Council must appoint a person as tax administrator of the First Nation and may set terms and conditions of that appointment.

(2) Reporting to the senior financial officer, the tax administrator is responsible for performing the tax administrator's duties or functions under the First Nation's local revenue laws, the Act and this Law.

(3) In addition to any duties or functions under the First Nation's local revenue laws and the Act, the tax administrator is responsible for the following:

(a) to manage local revenues and the local revenue account on a day-to-day basis;

(b) to recommend to the senior financial officer the draft and amended budgets for the component of the annual budget respecting local revenues;

(c) to recommend to the senior financial officer the local revenues components of the multi-year financial plan;

(d) on request, to provide advice to the senior manager, senior financial officer, Finance and Audit committee and the Council respecting local revenues matters;

(e) to monitor compliance with the Act, the First Nation's local revenue laws and this Law in the administration of local revenues and the local revenue account; and

(f) to perform any other duties of the tax administrator under this Law.

(4) With the approval of the senior manager, the tax administrator may assign the performance of any of the duties or functions of the tax administrator to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category, and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that:

(a) no portion of the proposed deficit originates in or relates to the local revenue account;

(b) the multi-year financial plan of the First Nation demonstrates how and when the deficit will be addressed and how it will be serviced; and

(c) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 90.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must ensure the deposit of all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

(5) For clarity, this section does not permit an expenditure from the local revenue account.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer, or appropriate authorized department head may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements;

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates; and

(c) for the purpose(s) of guaranteeing the financing, or provision of financial assistance to any of its related bodies.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 93(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 93(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor and by either the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by or in trust for the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 105;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 105, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council: or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(5) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

68.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

69. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

70.(1) The senior financial officer must account for local revenues of the First Nation separately from other moneys of the First Nation.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

71.(1) At the end of each month the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

72.(1) At the end of each quarter of the fiscal year the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

73.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(3) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(4) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Local Revenue Account Annual Financial Statements

74.(1) The senior financial officer must prepare separate annual financial statements respecting the local revenue account of the First Nation in accordance with Board standards respecting financial reporting of the local revenue account.

(2) The council must establish policies and procedures respecting the annual preparation, review, audit and approval of the annual financial statements referred to in subsection (1) including any required deadlines for completing these activities.

(3) The policies and procedures referred to in subsection (2) must be consistent with any requirements of the Board standards respecting financial reporting of the local revenue account.

Special Purpose Reports

75. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation:

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

76.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing; and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

77.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee: and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

78.(1) The annual financial statements of the First Nation referred to in subsection 73(1) must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The separate annual financial statements respecting the local revenue account referred to in subsection 74(1) must be audited by the auditor at least once every calendar year.

(3) The auditor must conduct the audit of the annual financial statements referred to in subsections 73(1) and 74(1) in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 75.

Review of Audited Annual Financial Statements

79.(1) This section does not apply to the annual financial statements respecting the local revenue account referred to in section 74(1).

(2) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and fifteen (115) days after the fiscal year-end for which the statements were prepared.

(3) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

80.(1) Before the annual financial statements referred to in subsections 73(1) and 74(1) may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation;

(ii) the chair of the Finance and Audit Committee; and

(iii) the senior financial officer.

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements referred to in subsection 73(1) must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements referred to in subsection 74(1) must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

81.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements referred to in subsection 78(1) for the previous fiscal year; and .

(d) any special purpose reports referred to in section 75, including the auditor's report or review engagement report, as applicable. .

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

82.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

83.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

84.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by and in accordance with the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

85.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

86. (1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

87. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

88. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets;

(b) have useful economic lives extending beyond an accounting period;

(c) are to be used on a continuing basis; and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 92;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

89. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

90. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

91. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems,

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed, and

(c) steps taken to ensure compliance with section 94 for every capital project..

Life-cycle Management Program

92.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule.

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

93.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 92 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

94.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

95. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

96. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

97.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

98.(1) Without limiting section 53 of the Act, if

(a) the First Nation is

(i) making local revenue laws under subsection 5(1) of the Act, or

(ii) using its local revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's local revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(2) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required.

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

99.(1)If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act.*

PART VII - Oil and Gas Obligations

Oil and Gas Obligations

100. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that *Act* and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

101.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law;

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation;

(c) a provision of this Law has been contravened; or

(d) a person has failed to comply with the Schedule that forms part of this Law;

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

102.(1) If a report is made to the senior manager under subsection 101(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 101, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

103.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 101 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 101 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 101; and

(c) concerning the fair treatment of a person against whom a report has been made under section 101.

Liability for Improper Use of Money

104.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law, or a policy made by the Council is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

105.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

106.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation: and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

107. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Repeal

108. *The Millbrook First Nation Financial Administration Law, 2012*, is repealed.

Coming into Force

109. This Law comes into force on the date that it is executed by a quorum of Council.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of May, 2015, at Millbrook, in the Province of Nova Scotia at a duly called and conducted Council meeting at which the required quorum of five (5) members of Council was present throughout.

Signatures of Chief and Councillors

Chief Bob Gloade

Councillor Colin Alexander Bernard

Councillor Natasha Bernard

Councillor Bryan Brooks

Councillor Alexander K. Cope

Councillor Adrian Gloade

Councillor Peter Gloade

Councillor Vernon Adam Gloade

Councillor Gordon Johnson

Councillor Linda Maloney

Councillor Ward Markie

Councillor Barry M. Martin Sr.

Councillor Chris Nasson

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

Part I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse;

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity;

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian;

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent; and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

Part II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse:

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4). The individual who views this information must agree in writing to treat this information as confidential unless it is readily available to the general public.

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships; or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than one hundred dollars ($100) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council. the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1)This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) A councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

Part III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation.

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship:

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public: or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

Part IV- Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

Ontario

ATIKAMEKSHENG ANISHNAWBEK

FINANCIAL ADMINISTRATION LAW

2015

TABLE OF CONTENTS

PART I - Citation **2**

PART II - Interpretation and Application **2**

PART III - Administration **5**

DIVISION 1 - Council *5*

DIVISION 2 - Finance and Audit Committee *6*

DIVISION 3 - Officers and Employees *10*

DIVISION 4 - Conduct Expectations *13*

PART IV - Financial Management **14**

DIVISION 1 - Financial Plans and Annual Budgets *14*

DIVISION 2 - Financial Institution Accounts *16*

DIVISION 3 - Expenditures *17*

DIVISION 4 - General Matters *19*

DIVISION 5 - Borrowing *21*

DIVISION 6 - Risk Management *23*

DIVISION 7 - Financial Reporting *27*

DIVISION 8 - Information and Information Technology *31*

PART V - Capital Projects **33**

PART VI - Miscellaneous **37**

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest **42**

PART I - Interpretation **42**

PART II - Councillors and Committee Members **43**

PART III - Officers and Employees **46**

PART IV - Contractors **47**

WHEREAS:

A. Whereas we are the Debendaagziwaad[1] of Atikameksheng Anishnawbek and have lived on our lands since time immemorial.

B. Whereas Atikameksheng Anishnawbek possess the right of self-determination which emanates from our people, culture, language, land, and Aboriginal and treaty rights which is recognized and affirmed by section 35 of the *Constitution Act, 1982* and the United Nations Declaration on the Rights of Indigenous Peoples;

C. Whereas this law has been developed in accordance with the principles as set out in the Atikameksheng Anishnawbek *Gchi-Naaknigewin (Constitution)* as approved under Band Council Resolution 2015-2016-045 and dated May 13, 2015 which states that the Atikameksheng Anishnawbek may enact and maintain additional governing institutions it deems necessary provided that these groups exercise their authority and discharge their responsibilities in accordance with this Gchi-Naaknigewin, with honesty, in good faith and in the best interests of Atikameksheng Anishnawbek.

D. Whereas Atikameksheng Anishnawbek has a right of self government in respect of reserve lands which is confirmed by our Land Management Code which exists under the *First Nations Land Management Act* and which took effect on March 1, 2009.

E. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a First Nation may make laws respecting the financial administration of the First Nation; and

F. The Council of Atikameksheng Anishnawbek considers it to be in the best interests of the First Nation to make a law for such purposes.

[1] **"Debendaagziwaad"** (Debendaagizid – singular form) refers to the people of the Atikameksheng Anishnawbek. Those people who are recognized as "those who belong" to Atikameksheng Anishnawbek through membership

NOW THEREFORE the Council of Atikameksheng Anishnawbek enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Atikameksheng Anishnawbek Financial Administration Law, 2015*.

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Director of Finance and Administration" means the person appointed Director of Finance and Administration under section 19;

"Director of Operations" means the person appointed Director of Operations under section 18;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Atikameksheng Anishnawbek;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" for the purposes of this financial administration law means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the director of operations, director of finance and administration and any other employee of the First Nation designated by the Council as an officer;

"other revenues**"** means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) calendar days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation: and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the director of finance and administration must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the

opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the director of operations and the director of finance and administration must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations or the director of finance and administration may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the director of operations or the director of finance and administration; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the director of operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as director of operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the director of operations considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the director of operations under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operations's duties specified in this Law.

(3) The director of operations may assign the performance of any of the director of operations's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.

Director of Finance and Administration

19.(1) The Council must appoint a person as the director of finance and administration of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of operations, the director of finance and administration is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the director of finance and administration under this Law; and

(o) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the director of fincance and administration's duties under this Law.

(3) With the approval of the director of operations, the director of finance and administration may assign the performance of any of the duties or functions of the director of finance and administration to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the director of finance and administration of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the director of operations, the director of finance and administration and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the director of finance and administration must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the director of operations or the director of finance and administration.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The director of finance and administration must ensure the safekeeping of all money received by the First Nation.

(2) The director of finance and administration

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The director of operations may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the director of operations the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of operations or the director of finance and administration must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The director of operations or director of finance and administration may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the director of operations or the director of finance and administration.

DIVISION 4 - General Matters

Advances

40. The director of operations or the director of finance and administration may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(3) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(4) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the director of finance and administration to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the director of finance and administration may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the director of finance and administration recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the director of operations or the director of finance and administration.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the director of finance and administration under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the director of finance and administration must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 102;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 102, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the director of finance and administration to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the director of finance and administration must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the director of finance and administration may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance and administration must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the director of finance and administration must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance and administration must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the director of finance and administration must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The director of finance and administration must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the director of finance and administration must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The director of finance and administration must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The director of finance and administration must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the director of finance and administration; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements of the First Nation for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The director of operations must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the director of operations to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the director of finance and administration must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations.*

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the director of operations must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The director of operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the director of finance and administration must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the director of operations under subsection 98(3), the director of operations must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the director of operations, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67, 68, 69-71, 73-77, 82, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the _20th_ day of July 2015, at _Atikameksheng Anishnawbek_, in the Province of Ontario at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

Chief Edward Miller

Councillor Monica Homer

Councillor Lesley MacNeil

Councillor Aaron Nootchtai

Councillor Steven Nootchtai

Councillor Barry Petahtegoose

Councillor Harvey Petahtegoose

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of operations:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The director of operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

WAHGOSHIG

FINANCIAL ADMINISTRATION LAW

2015

TABLE OF CONTENTS

PART I - Citation **1**

PART II - Interpretation and Application **1**

PART III - Administration **4**

DIVISION 1 - Council *4*

DIVISION 2 - Finance and Audit Committee *5*

DIVISION 3 - Officers and Employees *9*

DIVISION 4 - Conduct Expectations *12*

PART IV - Financial Management **13**

DIVISION 1 - Financial Plans and Annual Budgets *13*

DIVISION 2 - Financial Institution Accounts *15*

DIVISION 3 - Expenditures *16*

DIVISION 4 - General Matters *18*

DIVISION 5 - Borrowing *20*

DIVISION 6 - Risk Management *22*

DIVISION 7 - Financial Reporting *26*

DIVISION 8 - Information and Information Technology *30*

PART V - Capital Projects **32**

PART VI - Miscellaneous **36**

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest **41**

PART I - Interpretation **41**

PART II - Councillors and Committee Members **42**

PART III - Officers and Employees **45**

PART IV - Contractors **46**

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act,* the Council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of Wahgoshig considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of Wahgoshig enacts as follows:

PART I - Citation

Citation

1. This Law may be cited as the *Wahgoshig Financial Administration Law, 2015.*

PART II - Interpretation and Application

Definitions

2. (1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76 (2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Council" means the Council of the First Nation;

"councillor" means a member of the Council of the First Nation and includes the Chief of the First Nation;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Wahgoshig;

"First Nation's financial assets" means all money and other financial assets of the First Nation as defined in accordance with GAAP;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 23;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"multi-year financial plan" means the plan referred to in section 24;

"officer" means the senior manager, senior financial officer and any other employee of the First Nation designated by the Council as an officer;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust established by or of which the First Nation is a beneficiary;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 72; and

"standards" means the standards established from time to time under the Act.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, as of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III - Administration

DIVISION 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions referenced in this Law that Council must establish and otherwise does establish and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"entity" means a corporation or a partnership, a joint venture or any other unincorporated association or organization, the financial transactions of which are consolidated in the annual financial statements of the First Nation in accordance with GAAP;

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the remuneration paid and expenses reimbursed by the First Nation, and by any entity, to each councillor whether such amounts are paid to the councillor while acting in that capacity, or in any other capacity.

DIVISION 2 - Finance and Audit Committee

Interpretation

11. In this Division, "Committee" means the Finance and Audit Committee.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) For purposes of this section, an individual is considered to be independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee.

(4) The Council must establish policies or procedures or give directions

(a) setting criteria to determine if an individual is eligible to be a member of the Committee and is independent;

(b) requiring confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(c) requiring each member of the Committee annually to sign a statement confirming that the member continues to meet the criteria referred to in paragraph (a).

(5) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(6) Subject to subsection (7), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(7) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(8) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13. (1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every quarter in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 103 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation involving the First Nation and its impact on financial administration and reporting.

DIVISION 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 20;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council or, if the Council so designates, the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all charts of accounts of the First Nation;

(c) to prepare the draft annual budgets;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend to Council procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the Council or senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the Council or senior manager, if designated by Council under subsection 19(2), the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

20.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems (including departments and functions) of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

DIVISION 4 - Conduct Expectations

Conduct of Councillors

21.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required annual disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

22.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate subsection (2) and the relevant provision of subsection (4) of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of any contract of a contractor of the First Nation where such contractor is exercising a power, duty or responsibility relating to financial administration of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken, if otherwise in accordance with applicable law:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV - Financial Management

DIVISION 1 - Financial Plans and Annual Budgets

Fiscal Year

23. The fiscal year of the First Nation is April 1 of one year to March 31 of the following year.

Multi-year Financial Plan

24. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years composed of the immediate next fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account to be transferred;

(f) shows all categories of restricted cash (e.g. cash only expendable for designated purposes); and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

25.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of "moneys derived from the First Nation's lands" must be shown separately in the annual budget from revenues of any other kind and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

26.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget for, and a draft multi-year financial plan beginning in, the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year and the multi-year financial plan to begin the next fiscal year.

Additional Requirements for Budget Deficits

27. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

28.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to section 35, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Policy for First Nation Information or Involvement

29.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

DIVISION 2 - Financial Institution Accounts

Financial Institution Accounts

30.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (d);

(b) a trust account if the First Nation has money held in trust;

(c) a land and resources account for money from revenues from the First Nation's lands; and

(d) a tangible capital asset reserve account for money set aside for purposes of section 87.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

31.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 30; and

(b) must not authorize payment of money from an account described in section 30 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

DIVISION 3 - Expenditures

Prohibited Expenditures

32.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

33. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

34.(1) Subject to subsection 35(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

35.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

36.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

37.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

38.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(10) Subject to subsection (8), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

39. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

DIVISION 4 - General Matters

Advances

40. The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

Holdbacks

41. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which amounts under such agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

42.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions in such agreement respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

43.(1) All interest earned on the accounts described in subsection 30(2), other than a trust account or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 30(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account; and

(b) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

44.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

45. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

46. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

47.(1) Subject to subsection (2), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 30(2)(a).

(2) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

DIVISION 5 - Borrowing

Limitations on Borrowing

48.(1) Except as specifically authorized in this Law or in a law made under paragraph 5(1)(d) of the Act, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

49.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

50.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

51.(1) If the general account described in paragraph 30(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

52. Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

53.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 90(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 90(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

54. Subject to this Law and a law made under paragraph 5(1)(d) of the Act, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 51(1).

Use of Borrowed Money

55.(1) Subject to this section and any law made under paragraph 5(1)(b) of the Act, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 61(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from such borrowing.

Execution of Security Documents

56. A security granted by the First Nation must be signed by a councillor designated by the Council and by either the senior manager or the senior financial officer.

Operational Controls

57. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

DIVISION 6 - Risk Management

Limitation on Business Activity

58.(1) Subject to subsections (2) and (2), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material and unreasonable liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

59.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 102;

(b) necessary and incidental to and included in an agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 102, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by or on behalf of the First Nation.

Authority to Invest

60.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

61.(1) Money in an account described in section 30 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or, if the trust is silent on that matter, under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 30, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 62.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds; and

(b) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

62.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation over eighteen (18) years of age (if they otherwise meet the loan criteria);

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about

(i) the amounts loaned,

(ii) the purposes of the loans,

(iii) subject to applicable privacy laws, the names of those receiving a loan, and

(iv) repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for reasonable and sufficient security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

63.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for reasonable and sufficient security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

64.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

65.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 64 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Fraud Risks

66.(1) In this section:

"fraudulent financial reporting" means an intentional act in financial reporting that is designed to deceive users of financial reports and that may result in a material omission from or misstatement of financial reports;

"fraudulent non-financial reporting" means an intentional act in non-financial reporting that is designed to deceive users of non-financial reports; and

"misappropriation of assets" means the theft of First Nation assets in circumstances where the theft may result in a material omission or misstatement in financial reports.

(2) The Council must establish procedures for the identification and assessment of the following types of potential fraud in the First Nation:

(a) fraudulent financial reporting;

(b) fraudulent non-financial reporting;

(c) misappropriation of assets; and

(d) corruption and illegal acts.

DIVISION 7 - Financial Reporting

GAAP

67. All accounting practices of the First Nation must comply with GAAP.

Separate Accounting

68. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for all other revenues of the First Nation separately from other moneys of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with accounting information respecting the other revenues.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year; and

(b) the revenue categories for the First Nation's lands referred to in subsection 25(2).

(4) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(5) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Special Purpose Reports

72. The senior financial officer must prepare the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 62(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or any applicable agreement.

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act and Board Standards, where applicable, or

(b) to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the First Nation's lands are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Audit Requirements

75.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit report or review engagement report on the special purpose reports referred to in section 72.

Review of Audited Annual Financial Statements

76.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

77.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements.

(2) The audited annual financial statements must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

Annual Report

78.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) the audited annual financial statements of the First Nation for the previous fiscal year; and

(d) any special purpose reports referred to in section 72, including the auditor's report or review engagement report, as applicable.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under subsection 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and any applicable Council policies, procedures or directions made under this subsection.

DIVISION 8 - Information and Information Technology

Ownership of Records

79.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions for the purpose of ensuring that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

80.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

81.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created or first used by the First Nation.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Account Records

83. If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Information Technology

84. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V - Capital Projects

Definitions

85. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 89;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

86. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

87. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

88. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 91 for every capital project.

Life-cycle Management Program

89.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

90.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 89 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

91.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

92. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

93. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI - Miscellaneous

Board Standards

94.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under subsection 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

Delegated Authority on Intervention

95. Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if

(a) the First Nation is using its other revenues to secure a loan from the First Nations Finance Authority, and

(b) the Board gives notice to the First Nation under section 53 of the Act that third-party management of the First Nation's other revenues is required,

the Council of the First Nation delegates to the Board

(c) the powers and authorities described in subsection 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(d) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

96.(1) If the First Nation has a land code under the *First Nations Land Management Act,* the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act,* the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

97. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act,* the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

98.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

99.(1) If a report is made to the senior manager under subsection 98(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 98, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

100.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 98 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 98 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 98 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 98; and

(c) concerning the fair treatment of a person against whom a report has been made under section 98.

Liability for Improper Use of Money

101.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or a law made under paragraph 5(1)(b) or (d) of the Act is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer, employee, contractor or agent of the First Nation and the officer, employee, contractor or agent committed an act of dishonesty, gross negligence or malicious or willful misconduct in respect of the provision of the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

102.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

103.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

104. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

105. (1) This section and the operative portions of sections 1-7, 23, 25, 26, 28, 67-71, 73-77, 83, 94 and 95 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of June, 20 15, at Wahgoshig, in the Province of Ontario at a duly called and conducted Council meeting at which the required quorum of three (3) members of Council was present throughout.

Chief Dave Babin

Councillor Emile Paul Chookomoolin

Councillor Christine Mallette-Widdifield

Councillor Paul McKenzie

Councillor Chris Sackaney

Councillor Edward Black

SCHEDULE – Avoiding And Mitigating Conflicts Of Interest

PART I - Interpretation

Interpretation

1.(1) In this Schedule:

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship; and

"this Law" means the Financial Administration Law to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II - Councillors and Committee Members

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some private benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation,

or unless Council has permitted the disclosure of the information, and then such disclosure may only be made to such persons and for such purposes as Council has permitted.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest or apparent conflict of interest, the councillor must disclose the circumstances of the conflict of interest or apparent conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest or apparent conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest or apparent conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest or apparent conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest or apparent conflict of interest, except that such councillor may answer questions from other councillors in respect of the circumstances surrounding the conflict of interest or apparent conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III - Officers and Employees

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest or apparent conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest or apparent conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest or apparent conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation,

or unless Council has permitted the disclosure of the information, and then such disclosure may only be made to such persons and for such purposes as Council has permitted.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property (as distinguished from real property) or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property (as distinguished from real property) of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV - Contractors and Agents

Application

18.(1) This Part applies to all contractors and agents of the First Nation, other than a person who has an employment contract with the First Nation (in which case that person is an employee of the First Nation).

(2) In this Part, a reference to a contractor or agent includes a reference to each employee or agent of the contractor or agent who is engaged to perform duties or functions under the contract or agreement with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor or agent is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor or agent must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor or agent must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor or agent is representing or acting on behalf of the First Nation.

(2) A contractor or agent must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor or agent must ensure that every employee or agent of the contractor or agent who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor or agent must keep confidential all information that the contractor or agent receives in the course of performing their duties or functions unless the information is generally available to members of the public or unless Council has permitted the disclosure of the information, and then such disclosure may only be made to such persons and for such purposes as Council has permitted.

(2) A contractor or agent must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor or agent.

(3) A contractor or agent must not make use of any information received in the course of performing its duties or functions to benefit the contractor or agent's interests or those of the contractor or agent's relatives, friends or associates.

Business Opportunities

22. A contractor or agent must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor or agent becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor or agent has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor or agent must not use the property or services for any purposes unrelated to performance of those services.

Quebec / Québec

Bande des Innus de Pessamit

LOI SUR L'ADMINISTRATION FINANCIÈRE

19 mai 2015

TABLE DES MATIÈRES

PARTIE I. Citation 2

PARTIE II. Interprétation et application 2

PARTIE III. Administration 7

SECTION 1. - Conseil 7

SECTION 2. - Comité des finances et d'audit 9

SECTION 3. Dirigeants et employés 14

SECTION 4. - Attentes en matière de conduite 17

PARTIE IV. - Gestion financière 19

SECTION 1. - Plans financiers et budgets annuels 19

SECTION 2. - Comptes d'institutions financières 21

SECTION 3. - Dépenses 22

SECTION 4. - Généralités 25

SECTION 5. - Emprunt 26

SECTION 6. - Gestion de risques 29

SECTION 7.- Informations financières 34

SECTION 8. - Information et technologies de l'information 39

PARTIE V. - Projets d'immobilisations 41

PARTIE VI. – Dispositions diverses 45

ANNEXE – PROCÉDURE VISANT À ÉVITER ET PRÉVENIR LES CONFLITS D'INTÉRÊTS 2

PARTIE I. - Interprétation 2

PARTIE II. – Membres du Conseil et membres du comité 3

PARTIE III. - Dirigeants et employés 6

PARTIE IV. - Entrepreneurs 8

CONSIDÉRANT QUE :

A. En vertu de l'article 9 de la *Loi sur la gestion financière des Premières Nations* (« la Loi »), le Conseil d'une Première Nation peut créer des lois relatives à l'administration financière de la Première Nation;

B. Le Conseil de la Communauté des Innus de Pessamit considère qu'il est dans le meilleur intérêt de la Première Nation de créer une loi à ces fins;

PAR CONSÉQUENT, le Conseil de la Communauté des Innus de Pessamit adopte ce qui suit :

PARTIE I. Citation

Citation

1. La présente loi peut être citée sous le titre de Loi sur l'administration financière (« LAF ») de la Communauté des Innus de Pessamit, de 2015.

PARTIE II. Interprétation et application

Définitions

2. (1) À moins que le contexte n'indique le contraire, dans la présente LAF :

« actifs financiers de la Première Nation » signifie tous les fonds ou autres actifs financiers de la Première Nation;

« administration financière » signifie la gestion, la supervision, le contrôle et la direction de l'ensemble des questions liées aux affaires financières de la Première Nation;

« AFPN » signifie l'Administration financière des Premières Nations;

« auditeur » signifie l'auditeur indépendant de la Première Nation nommé en vertu de l'article 73;

« autres recettes » signifie d'autres recettes telles que définies à l'article 3 du *Règlement sur le financement garanti par d'autres recettes* adopté en vertu de la Loi;

« budget » signifie le budget annuel de la Première Nation qui a été approuvé par le Conseil ;

« CGFPN » signifie le Conseil de gestion financière des Premières Nations;

« Chef » signifie le membre du Conseil élu par suffrage universel à titre de Chef;

« code » signifie un code adopté par la Première Nation en vertu de la *Loi sur la gestion du pétrole et du gaz et des fonds* des Premières Nations ou un code foncier, adopté par la Première Nation en vertu de la *Loi sur la gestion des terres des Premières Nation*;

« Comité des finances et d'audit » signifie le Comité des finances et d'audit établi en vertu de

l'article 12;

« compétence financière » signifie la capacité à lire et comprendre des états financiers comportant des questions comptables que l'on peut raisonnablement s'attendre à voir soulevées dans les états financiers de la Première Nation;

« conjoint ou conjointe » signifie personne en relation avec une personne physique, mariée ou non, et qui entretient une relation conjugale sans pour autant cohabiter;

« Conseil » signifie le conseil de la Première Nation;

« directeur général » signifie la personne nommée à titre de directeur général en vertu de l'article 18 par le Conseil;

« directeur des finances » signifie la personne nommée à titre de directeur des finances en vertu de l'article 19 par le Conseil;

« dirigeant » signifie le directeur général, le directeur des finances et tout autre personne de la Première Nation désignée par le Conseil à titre de dirigeant;

« document » signifie tout support ou média sur lequel de l'information est enregistrée ou conservée par quelque moyen, graphique, électronique, mécanique ou autre que ce soit;

« documents financiers » signifie tous les documents liés à l'administration financière de la Première Nation, y compris les procès-verbaux des réunions du Conseil et du Comité des finances et d'audit;

« dossier de la Première Nation » signifie tous les documents concernant la gouvernance, la gestion, les opérations et l'administration financière de la Première Nation;

« entité liée » signifie :

a) une agence de la Première Nation;

b) une société dans laquelle la Première Nation a un intérêt important ou de contrôle;

c) une société en commandite dans laquelle la Première Nation ou une autre entité liée à la Première Nation est un partenaire détenant un intérêt important ou de contrôle;

d) une fiducie de la Première Nation.

« états financiers annuels » signifie les états financiers annuels de la Première Nation prévus à la Section 7 de la Partie IV;

« enveloppe budgétaire » signifie une affectation monétaire en vertu d'un budget devant servir aux fins auxquelles elle est prévue en vertu de celle-ci;

« exercice » signifie l'exercice financier de la Première Nation indiqué à l'article 23;

« institution financière » signifie l'Administration financière des Premières Nations, une banque

ou une coopérative d'épargne et de crédit ou caisse populaire;

« jour férié » journée non ouvrable au sens de la loi d'interprétation fédérale;

« Loi » signifie la *Loi sur la gestion financière des Premières Nations*;

« lois de la Première Nation » signifie toute loi, y compris tout règlement ou code ou résolution de la Première Nation créée par le Conseil ou par les membres de la Première Nation;

« Loi sur l'accès à l'information » signifie la *Loi sur l'accès à l'information*, L.R.C. (1985), ch. A-1, y compris tout règlement, amendement ou modification;

« Loi sur les indiens » signifie la *Loi sur les indiens*, L.R.C. (1985), ch. I-5, y compris tout règlement, amendement ou modification;

« membre du Conseil » signifie un membre élu du Conseil de la Première Nation;

« membre emprunteur » signifie une Première Nation qui a été acceptée en tant que membre emprunteur en vertu du paragraphe 76(2) de la Loi et qui n'a pas cessé d'être un membre emprunteur en vertu de l'article 77 de la Loi;

« normes du CGFPN » signifie les normes établies de temps à autre par le CGFPN en vertu de la Loi;

« normes » signifie les normes établies de temps à autre en vertu de la Loi;

« NCCSP » signifie les Normes comptables canadiennes du secteur public de Comptables Professionnels Agréés du Canada, y compris leurs modifications ou remplacements éventuels;

« personne à charge » signifie relativement à une personne physique :

a) le conjoint ou la conjointe de cette personne physique;

b) une personne n'ayant pas atteint l'âge de la majorité pour laquelle la personne physique ou le conjoint de la personne physique est un parent ou agit à titre de parent;

c) une personne envers laquelle la personne physique ou le conjoint ou la conjointe de la personne physique agit à titre de tuteur ou de tutrice;

d) une personne, autre qu'un employé, qui dépend financièrement de la personne physique ou du conjoint de la personne physique.

« personne liée » signifie une entité ou une société ayant des liens avec une autre personne ou entité au sens de la *Loi canadienne sur les sociétés par action* ou toute autre loi provinciale à cet effet;

« plan financier pluriannuel » signifie le plan prévu à l'article 24;

« Première Nation » signifie la Communauté des Innus de Pessamit;

« président du Conseil » signifie la personne nommée ou élue Chef du Conseil;

« vice-président du Conseil » signifie la personne nommée ou élue à la vice-présidence du Conseil;

« rapport spécial » signifie un rapport décrit à au paragraphe 71(4);

« terres de la Première Nation » signifie toutes les réserves de la Première Nation au sens de la *Loi sur les Indiens*;

(2) Sauf disposition contraire dans la présente LAF, les termes et expressions utilisés dans la présente LAF ont le même sens que celui qui leur est attribué dans la Loi.

(3) À moins qu'un terme ou une expression ne soit défini en vertu du paragraphe (1) ou (2) du présent article ou d'une autre disposition de la présente LAF, les définitions de la *Loi d'interprétation* s'appliquent.

(4) Toutes les références à des textes législatifs nommés dans la présente LAF concernent des textes législatifs du gouvernement du Canada.

Interprétation

3. (1) Dans la présente LAF, les règles d'interprétation suivantes s'appliquent :

a) les mots au singulier s'entendent également au pluriel et vice-versa;

b) les mots masculins ou féminins s'appliquent, le cas échéant, aux personnes physiques de l'un ou l'autre sexe et aux personnes morales;

c) si un mot ou un terme est défini, cette définition s'applique aux autres parties du discours et aux autres formes grammaticales du même mot ou terme;

d) le terme « doit » signifie qu'une chose est obligatoire et le terme « peut » signifie qu'une chose est permise ;

e) une référence à un texte législatif sous entend toute modification ou tout remplacement qui lui est apporté et tout règlement créé en vertu de celui-ci.

(3) Les mots dans la présente LAF qui font référence à un dirigeant, désigné par sa fonction ou autrement, s'appliquent également à toute personne désignée par le Conseil comme étant autorisée à agir au nom du dirigeant ou à toute personne affectée ou déléguée pour occuper le poste du dirigeant en vertu de la présente LAF.

Affichage d'avis publics

4. (1) Si un avis public doit être affiché en vertu de la présente LAF, l'avis public est réputé avoir été affiché convenablement si un avis écrit est placé à un endroit bien en vue et accessible de manière à être vu publiquement dans les bureaux administratifs principaux de la Première Nation.

(2) Sauf disposition expresse contraire, si un avis public de réunion doit être affiché en vertu de la présente LAF, l'avis doit être affiché au moins quinze (15) jours avant la date de la réunion.

Calcul des délais

5. Dans la présente LAF, les délais doivent être calculés conformément aux règles suivantes :

a) si le délai pour prendre une mesure expire ou tombe un jour férié, la mesure peut être prise le jour ouvrable suivant;

b) si un jour férié survient pendant le délai pour prendre une mesure, sans toutefois expirer ou tomber un jour férié, la mesure doit être prise avant l'expiration du délai sans qu'il ne soit prolongé au jour ouvrable suivant;

c) si l'on fait référence à un délai exprimé autrement qu'en termes de « jours francs », entre deux événements, on calculera ce délai en ne comptant pas le jour où survient le premier événement mais en comptant le jour où le deuxième événement survient;

d) si le délai doit commencer ou se terminer un jour déterminé ou courir jusqu'à un jour déterminé, ce jour est compté;

e) si le délai doit commencer après ou à compter d'un jour déterminé, ce jour n'est pas compté; et

f) lorsqu'un acte doit être accompli dans un délai qui suit ou précède un jour déterminé, ce jour n'est pas compté.

Conflit de lois

6. (1) S'il y a un conflit entre la présente LAF et une autre loi de la Première Nation, autre qu'un code, la présente LAF prévaut.

(2) S'il y a conflit entre la présente LAF et la Loi, la Loi prévaut.

Portée et application

7. La présente LAF s'applique à l'administration financière de la Première Nation.

PARTIE III. Administration

SECTION 1. - Conseil

Responsabilités du Conseil

8. (1) Le Conseil est responsable de toutes les questions liées à l'administration financière de la Première Nation, qu'elles aient été confiées ou déléguées ou non à un dirigeant, un employé, un comité, un consultant, mandataire, ou un tiers selon ou en vertu de la présente LAF.

(2) Sous réserve de l'article 5(1)*f*) de la Loi et de toute autre loi ou résolution de la Première Nation applicable, le Conseil peut déléguer l'une ou l'autre de ses fonctions liées à l'administration financière, à ses dirigeants, employés, comités, consultants ou mandataires en vertu de la présente LAF, à l'exception des fonctions suivantes :

a) l'approbation des politiques, des procédures ou des directives du Conseil;

b) la nomination des membres, du président du Comité des finances et d'audit et du vice-président du Comité des finances et d'audit;

c) l'approbation des budgets et des états financiers de la Première Nation; et

d) l'approbation du pouvoir d'emprunt de la Première Nation.

Politiques, procédures et directives du Conseil

9. (1) Sous réserve du paragraphe (2), le Conseil peut établir des politiques et des procédures et donner des directives concernant toute question liée à l'administration financière de la Première Nation.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives concernant l'acquisition, la gestion et la protection des biens de la Première Nation.

(3) Le Conseil ne doit pas établir de politiques ou de procédures ou donner de directives concernant l'administration financière de la Première Nation qui entrent en conflit avec la présente LAF, la Loi, la *Loi sur les Indiens* ou les NCCSP.

(4) Le Conseil doit veiller à ce que toutes les politiques et procédures liées aux ressources humaines soient conçues et mises en œuvre afin de favoriser des mesures de contrôle interne efficaces de l'administration financière.

(5) Le Conseil doit documenter toutes ses politiques, procédures et directives et les mettre à la disposition de toute personne tenue d'agir conformément à celles-ci ou susceptible d'être directement concernée par celles-ci.

Rapports sur la rémunération, les dépenses et les contrats

10. (1) Dans cette section :

« Entité » signifie une société par actions ou autres société, une coentreprise ou toute autre association non incorporée ou organisme dont les transactions financières sont consolidées dans les états financiers de la Première Nation conformément aux NCCSP;

« Dépenses » inclus les frais de transport, d'hébergement, de repas, d'accueil et autres frais accessoires; et

« Rémunération » signifie tous les salaires, paies, commissions, bonis, frais, honoraires et dividendes et tout autre bénéfice monétaires (autres que le remboursement de dépenses) et bénéfices non monétaires.

(2) Le directeur des finances doit préparer, annuellement, un rapport énumérant séparément les informations suivantes :

a) le montant total de la rémunération, des dépenses et des avantages sociaux, y compris les avantages relatifs aux polices d'assurance, notamment celles relatives aux services médicaux, dentaires ou aux services connexes, payés ou fournis par la Première Nation ou par toute entité à un membre du Conseil et, aux personnes à charge du membre du Conseil, à des personnes liées ou au conjoint de celui-ci;

b) tous les contrats entre la Première Nation et un membre du Conseil, une personne liée, conjoint, pour la fourniture de biens ou de services, y compris une description générale de la nature de tels contrats.

c) le montant total des salaires, des dépenses et des avantages sociaux, y compris les avantages relatifs aux polices d'assurance, notamment celles relatives aux services médicaux, dentaires ou aux services connexes, payés ou fournis par la Première Nation ou par toute entité aux directeurs, directeur général et aux personnes à charge de celui-ci et personnes liées ou conjoint.

d) tous les contrats entre la Première Nation et le directeur général et, entre la Première Nation et une personne liée ou conjoint du directeur général, pour la fourniture de biens ou de services, y compris une description générale de la nature de tels biens ou services.

(3) Le paragraphe (2) n'exige pas un compte rendu des salaires, des dépenses ou des avantages sociaux reçus :

a) collectivement par tous les membres de la Première Nation;

b) aux termes d'un programme ou d'un service offert, sans distinction, à tous les membres de la Première Nation selon des modalités divulguées; ou

c) d'un contrat de fiducie conforme aux dispositions de la fiducie.

SECTION 2. - Comité des finances et d'audit

Interprétation

11. (1) Dans la présente section, « Comité » signifie le Comité des finances et d'audit.

(2) Pour l'application de l'article 12 :

a) une personne est indépendante si elle n'a pas de relation financière directe ou indirecte avec le Conseil de la Première Nation ou dont le Conseil pourrait s'attendre raisonnablement à ce qu'elle nuise à l'indépendance de son jugement à titre de membre du Comité ou si elle n'est pas une personne liée ou conjoint d'un membre du Conseil;

b) une personne n'a pas de relation financière avec le Conseil de la Première Nation lorsqu'elle reçoit de la Première Nation ce qui suit :

(i) une rémunération pour avoir agi à titre de membre du Conseil, ou de quelque comité de la Première Nation;

(ii) une compensation de retraite fixe;

(iii) des paiements ou des prestations payés à tous les membres de la Première Nation;

(iv) des paiements ou des prestations payés en vertu d'un programme ou d'un service offert, sans distinction, à tous les membres de la Première Nation selon les conditions publiées; ou

(v) des paiements ou des prestations payés en vertu d'un contrat de fiducie en fonction des modalités de la fiducie.

Mise en place du Comité

12. (1) Le Comité de la Première Nation est mis en place afin de fournir des conseils et des recommandations au Conseil, et pour l'assister dans son processus décisionnel à l'égard de l'administration financière de la Première Nation.

(2) Le Conseil doit nommer au moins trois (3) membres du Comité, dont la majorité doit posséder une compétence financière et qui doivent tous être indépendants.

(3) Les personnes suivantes ne peuvent être nommées à titre de membre du Comité :

a) une personne physique dont un membre de sa famille immédiate est un membre du Conseil ou un dirigeant de la Première Nation;

b) une personne physique dont une personne à sa charge, un conjoint ou une personne liée fournit des services de consultant ou de conseiller ou juridiques ou d'autres services à la Première Nation ou à l'une de ses entités liées; ou

c) une personne physique qui est un associé, un propriétaire ou un dirigeant d'une entité qui fournit des services comptables, consultatifs, juridiques ou financiers à la Première Nation ou à l'une de ses entités liées.

(4) Le Conseil doit établir des politiques ou des procédures ou donner des directives exigeant :

a) la confirmation, avant nomination, que chaque membre possible du Comité est admissible à devenir membre du Comité et est indépendant;

b) que chaque membre du Comité devra signer une déclaration annuelle écrite qui confirme qu'il répond toujours aux critères mentionnés au sous-paragraphe a).

(5) Le Conseil peut établir une politique lui permettant de dispenser une personne physique de l'application de la politique prévue au paragraphe 3, mais uniquement dans les circonstances suivantes :

a) une dispense peut être accordée une seule fois à une personne physique et la durée du mandat de cette personne physique ne doit pas excéder trois (3) années consécutives ;

b) le Conseil, de façon temporaire et dans des circonstances exceptionnelles, détermine raisonnablement que :

i. la personne physique est en mesure d'avoir l'indépendance de jugement et l'intégrité nécessaires à l'accomplissement de ses responsabilités à titre de membre du Comité, indépendamment du lien qui l'unit à la Première Nation; et

ii. la nomination de la personne physique au Comité est considérée au mieux des intérêts de la Première Nation et de ses membres.

(6) Si le Comité est constitué de :

a) trois (3) membres, au moins un (1) membre du Comité doit être un membre du Conseil;

b) quatre (4) membres ou plus, au moins deux (2) membres doivent être des membres du Conseil.

(7) Sous réserve du paragraphe (8), les membres du Comité doivent être nommés pour des mandats étalés sur au moins trois exercices complets.

(8) Un membre du Comité peut être destitué de ses fonctions par le Conseil si :

a) le membre est absent à trois (3) réunions consécutives fixées par le Comité, sauf pour des raisons médicales ou de mortalité dans sa famille;

b) le président du Comité recommande la destitution.

(9) Si un membre du Comité est destitué de ses fonctions ou s'il démissionne ou s'il décède

avant la fin de son mandat, le Conseil doit nommer dans les plus brefs délais un membre qui remplira le mandat de l'autre membre par intérim jusqu'à la fin du mandat.

Président et vice-président

13. (1) Le Conseil doit nommer un président du Comité et un vice-président, dont l'un d'entre eux doit être un membre du Conseil.

(2) Si le Comité nomme à titre de président du Comité une personne qui n'est pas membre du Conseil,

a) le Conseil doit transmettre au président du Comité un avis de convocation et l'ordre du jour relatifs à toutes les réunions du Conseil;

b) sur demande du président du Comité, le Conseil doit fournir au président du Comité toute l'information ou tous les documents fournis au Conseil relativement aux sujets portés à l'ordre du jour ; et

c) le président du Comité peut assister et prendre la parole aux réunions du Conseil.

Procédures du Comité

14. (1) Le quorum du Comité est constitué de cinquante pour cent (50 %) du nombre total de ses membres, incluant au moins un (1) membre du Conseil.

(2) À moins qu'un membre du Comité ne soit pas autorisé à participer à une décision en raison d'un conflit d'intérêts, chaque membre du Comité dispose d'un vote à l'égard de toutes les décisions du Comité.

(3) En cas d'égalité des voix lors d'un vote au sein du Comité, le président du Comité exercera un vote prépondérant qui mettra fin à cette égalité. Cette situation devra cependant être mentionnée au procès-verbal du Comité.

(4) Sous réserve du paragraphe (5), le directeur général et le directeur des finances doivent être avisés de toutes les réunions du Comité et doivent assister à ces réunions.

(5) Le directeur général ou le directeur des finances peuvent être exclus de la totalité ou d'une partie d'une réunion du Comité à la suite d'un vote par appel nominal :

a) si la question traitée porte sur une question confidentielle de nature personnelle ou relative au rendement du directeur général ou du directeur des finances; ou

b) s'il s'agit d'une réunion avec l'auditeur.

(6) Le Comité doit se réunir à chaque exercice :

a) au moins une fois à tous les trois (3) mois et aussi souvent que nécessaire afin de gérer les affaires du Comité; et

b) dans les plus brefs délais après avoir reçu les états financiers annuels audités et le rapport de l'auditeur.

(7) Le Comité doit fournir les procès-verbaux de ses réunions au Conseil et lui faire rapport dans un délai raisonnable et le plus rapidement possible.

(8) Sous réserve de la présente LAF et des directives données par le Conseil, le Comité peut établir des règles concernant la tenue de ses réunions.

(9) Sur approbation du directeur général, le Comité peut retenir les services d'un consultant afin de l'aider à s'acquitter de l'une ou l'autre de ses responsabilités.

Responsabilités en matière de planification financière

15. (1) Le Comité doit tenir les activités suivantes concernant l'administration financière de la Première Nation :

a) élaborer, annuellement, et recommander au Conseil pour approbation, à court, moyen et long terme :

i. des plans, projections et priorités stratégiques;

ii. des plans, projections et priorités opérationnels;

iii. des plans, projections et priorités d'affaires; et

iv. des plans, projections et priorités financiers.

b) examiner les projets de budgets annuels et recommander au Conseil leur approbation;

c) surveiller, en permanence, le rendement financier de la Première Nation en fonction du budget et signaler tout écart ou irrégularité au Conseil; et

d) examiner les états financiers trimestriels et recommander au Conseil leur approbation.

(2) Le Comité peut faire rapport ou soumettre des recommandations au Conseil concernant toute question liée à l'administration financière de la Première Nation qui n'est pas autrement spécifiée comme étant sa responsabilité en vertu de la présente LAF.

Responsabilités en matière d'audit

16. Le Comité doit tenir les activités d'audit suivantes liées à l'administration financière de la Première Nation :

a) formuler des recommandations au Conseil en ce qui concerne le choix, l'embauche et le rendement d'un auditeur;

b) s'assurer de l'indépendance et de l'intégrité de l'auditeur proposé;

c) formuler des recommandations au Conseil concernant la planification, la tenue et les résultats de l'audit;

d) formuler des recommandations au Conseil concernant les états financiers annuels audités, y compris tous les rapports spéciaux;

e) examiner périodiquement et formuler des recommandations au Conseil concernant les politiques, procédures et directives relativement aux dépenses remboursables et aux avantages directs ou indirects des membres du Conseil, des dirigeants et des employés de la Première Nation;

f) surveiller les risques liés aux rapports financiers et à la fraude et, l'efficacité des mesures de prévention de ces risques en tenant compte du coût de mise en œuvre de ces mesures;

g) procéder à un examen de la présente LAF en vertu de l'article 102 et recommander, le cas échéant, des modifications au Conseil; et

h) examiner périodiquement et formuler des recommandations au Conseil concernant le mandat du Comité à chaque exercice.

Responsabilités déléguées par le Conseil

17. Le Conseil peut déléguer les activités suivantes liées à l'administration financière de la Première Nation au Comité ou à un autre comité nommé par le Conseil :

a) élaborer des mesures et des objectifs conçus afin de s'assurer que les activités de gestion, y compris la gestion financière, ont bel et bien lieu comme prévues et formuler des recommandations au Conseil à ce sujet pour approbation;

b) préparer des plans de gestion de la trésorerie et formuler des recommandations au Conseil à ce sujet pour approbation;

c) examiner et faire rapport au Conseil relativement au contenu financier des rapports de la Première Nation;

d) examiner, surveiller et faire rapport au Conseil relativement au caractère approprié des pratiques, des politiques et des systèmes de rapports comptables et financiers de la Première Nation ;

e) examiner toutes les modifications importantes proposées à l'égard des pratiques, des politiques et des systèmes de rapports comptables et financiers de la Première Nation et formuler des recommandations au Conseil à leur sujet pour approbation;

f) surveiller la perception et la réception des actifs financiers de la Première Nation, y compris les créances dues à la Première Nation;

g) examiner et faire rapport au Conseil concernant les politiques et les systèmes de contrôle et d'information liés à la gestion des risques de la Première Nation et recommander, le cas échéant, des améliorations;

h) examiner l'adéquation des mesures de sécurité de l'information, des systèmes d'information et des plans de reprise des activités et recommander, le cas échéant, des améliorations au Conseil;

i) surveiller et faire rapport au Conseil relativement au respect des obligations légales de la Première Nation, y compris ses obligations législatives, réglementaires et contractuelles;

j) examiner et faire rapport au Conseil relativement à l'adéquation du personnel et des ressources d'administration financière;

k) examiner, surveiller et faire rapport au Conseil relativement à l'adéquation et au caractère approprié des couvertures d'assurance de la Première Nation compte tenu des risques importants auxquels elle est confrontée; et

l) examiner, surveiller et faire rapport au Conseil relativement aux litiges importants et à leurs répercussions sur l'administration financière et la reddition de compte.

SECTION 3. Directeurs, dirigeants et employés

Directeur général

18. (1) Le Conseil doit nommer une personne à titre de directeur général de la Première Nation et, peut établir les modalités de cette nomination et de sa destitution.

(2) À moins qu'il ne soit destitué, la durée du mandat du directeur général est de trois (3) ans.

(3) La nomination du directeur général et sa destitution sont sujets au vote de la majorité des membres du Conseil. En cas d'égalité, le Chef dispose d'un vote prépondérant.

(4) Relevant du Conseil, le directeur général est responsable de la direction de la planification, l'organisation, la mise en œuvre et l'évaluation de la gestion globale des activités quotidiennes de la Première Nation, y compris les tâches suivantes :

a) élaborer des politiques et des procédures liées aux ressources humaines relativement à l'embauche, la gestion et le congédiement des dirigeants et des employés de la Première Nation et les recommander au Conseil pour approbation;

b) élaborer la description des pouvoirs, des responsabilités et des fonctions de tous les employés de la Première Nation et la recommander au Conseil pour approbation;

c) embaucher les employés de la Première Nation, selon les besoins déterminés, et établir les conditions liées à ces emplois;

d) surveiller, superviser et diriger les activités de tous les dirigeants et employés de la Première Nation;

e) superviser et administrer les contrats de la Première Nation;

f) élaborer l'organigramme prévu à l'article 20, le recommander au Conseil pour approbation et réviser celui-ci au besoin sur demande du Conseil;

g) déterminer, évaluer, surveiller et faire rapport sur les risques liés aux rapports financiers et à la fraude;

h) surveiller et faire rapport relativement à l'efficacité des mesures d'atténuation des risques visés au sous-paragraphe (g) eu égard aux coûts de mise en œuvre de ces mesures; et

i) exécuter toute autre tâche attribuée au directeur général en vertu de la présente LAF;

(5) Le directeur général peut déléguer l'exécution de l'une ou l'autre de ses tâches ou de ses fonctions à un dirigeant ou un employé de la Première Nation ou à un consultant, si nécessaire, mais avec l'approbation du Conseil dans ce dernier cas; et

(6) Aucune délégation de responsabilités ou de fonctions en vertu du paragraphe (5) ne libère le directeur général de sa responsabilité de veiller à ce que ces tâches ou fonctions soient exécutées convenablement.

Directeur des finances

19. (1) Le Conseil doit nommer une personne à titre de directeur des finances de la Première Nation et, peut établir les modalités de cette nomination et de sa destitution.

(2) La nomination du directeur des finances et sa destitution sont sujets au vote de la majorité des membres du Conseil. En cas d'égalité, le Chef dispose d'un vote prépondérant.

(3) À moins qu'il ne soit destitué, la durée du mandat du directeur des finances est de trois (3) ans.

(4) Relevant du directeur général, le directeur des finances est responsable de la gestion quotidienne des systèmes d'administration financière de la Première Nation, y compris les tâches suivantes :

a) s'assurer que les systèmes de comptabilité financière, les politiques, les procédures, les directives et les mesures de contrôle interne liés aux systèmes d'administration financière seront conçus de manière adéquate et utilisés de manière efficace;

b) administrer et tenir tous les comptes de la Première Nation, y compris le compte de recettes locales le cas échéant;

c) préparer les projets de budgets annuels;

d) préparer les informations financières mensuelles exigées à l'article 69, les états financiers trimestriels exigés à l'article 70 et les états financiers annuels provisoires exigés à l'article 71;

e) préparer les volets financiers des rapports à l'intention du Conseil et de tous les plans, projections et priorités à court, moyen et long terme prévus à l'article 15(1);

f) surveiller activement le respect de tous les accords et ententes de financement conclus par la Première Nation;

g) administrer et superviser la préparation et la tenue des documents financiers et des systèmes de rapports sur l'administration financière;

h) administrer et superviser la tenue des documents liés à toutes les recettes et dépenses de la Première Nation;

i) assurer le respect de la Loi, de la présente LAF, de toute autre loi de la Première Nation applicable, des normes applicables et de toutes les politiques, les procédures et les directives du Conseil concernant l'administration financière de la Première Nation;

j) préparer et communiquer tous les documents et informations financières exigés par le Conseil et le Comité des finances et d'audit pour s'acquitter de ses responsabilités;

k) évaluer les systèmes d'administration financière de la Première Nation et recommander des améliorations;

l) préparer et recommander des procédures visant à protéger les biens de la Première Nation et s'assurer que les procédures approuvées sont respectées;

m) préparer et recommander des procédures visant à éliminer les risques liés aux rapports financiers et à la fraude et, s'assurer que les procédures approuvées sont respectées;

n) exercer toute autre fonction attribuée au directeur des finances en vertu de la présente LAF; et

o) exécuter toute demande formulée par le directeur général qui n'est pas incompatible avec les fonctions du directeur des finances en vertu de la présente LAF.

(5) Avec l'approbation du directeur général, le directeur des finances peut déléguer l'exécution de l'une ou l'autre de ses tâches ou de ses fonctions à un dirigeant, un employé, un consultant reconnu de la Première Nation, mais cette délégation ne libère aucunement le directeur des finances de sa responsabilité de veiller à ce que ces tâches ou fonctions soient exécutées convenablement.

Structure organisationnelle

20. (1) Le Conseil doit établir et maintenir un organigramme à jour des systèmes de gouvernance, de gestion et d'administration de la Première Nation.

(2) L'organigramme prévu en vertu du paragraphe (1) doit comporter les informations suivantes :

a) tous les systèmes de gouvernance, de gestion et d'administration de la Première Nation;

b) l'organisation des systèmes décrits au sous-paragraphe a), y compris les liens qui existent entre eux;

c) les rôles et responsabilités spécifiques de chaque niveau de l'organisation des systèmes décrits au sous-paragraphe *a*); et

d) tous les postes de gouvernance, de gestion et d'administration à chacun des niveaux de l'organisation des systèmes décrits au sous-paragraphe a), y compris :

i. les membres du Conseil, du Comité des finances et d'audit et de tous les autres comités du Conseil et de la Première Nation;

ii. le directeur général, le directeur des finances et les autres dirigeants de la Première Nation;

iii. les principales règles hiérarchiques et de responsabilité entre le Conseil, les comités visés à l'alinéa (i) et les dirigeants visés à l'alinéa (ii).

(3) Sur demande, le directeur général doit fournir une copie de l'organigramme, prévu au paragraphe (1) à un membre du Conseil, un membre de l'un des comités mentionnés au sous-alinéa (2)d)(i), un dirigeant ou un employé ou à un consultant reconnu ou un mandataire de la Première Nation et à un membre de la Première Nation.

(4) Dans l'exécution de ses responsabilités en vertu de la présente LAF, le directeur général doit recommander pour approbation et mise en œuvre par le Conseil des politiques et des procédures en matière de ressources humaines qui favorisent des mesures de contrôle interne de l'administration financière efficaces .

(5) Le Conseil doit prendre toutes les mesures nécessaires afin de s'assurer que la Première Nation embauche et conserve un personnel qualifié et compétent pour les activités liées à l'administration financière de la Première Nation.

SECTION 4. - Attentes en matière de conduite

Conduite des membres du Conseil

21. (1) Lorsqu'il exerce un pouvoir, une fonction ou une responsabilité liés à l'administration financière de la Première Nation, un membre du Conseil doit :

a) se conformer à la présente LAF, la Loi, la *Loi sur les indiens*, toute autre loi de la Première Nation applicable et toutes les normes applicables;

b) agir honnêtement, de bonne foi et dans le meilleur intérêt de la Première Nation;

c) agir avec le soin, la diligence et la compétence dont ferait preuve une personne prudente en pareilles circonstances; et

d) éviter les conflits d'intérêts et se conformer aux exigences de l'Annexe- Procédure visant à éviter et prévenir les conflits d'intérêts, y compris les divulgations requises concernant les intérêts personnels.

(2) S'il est déterminé en vertu de la présente LAF ou par un tribunal compétent qu'un membre du Conseil a enfreint le présent article ou commis un acte criminel, le Conseil doit afficher pendant une période d'au moins trente-et-un (31) jours, un avis public comportant les détails de l'infraction et ce, dès que possible après avoir déterminé qu'il y a eu infraction.

(3) Le Conseil peut aussi suite à un vote unanime des membres du Conseil (à l'exclusion du membre visé au paragraphe (2) suspendre de ses fonctions le membre du Conseil qui a enfreint la loi ou commis un acte criminel.

Conduite des dirigeants, employés, consultants, etc.

22. (1) Cet article s'applique :

a) à un dirigeant, employé, consultant reconnu de la Première Nation,

b) à une personne agissant aux termes d'un ou de pouvoir(s) délégué(s), mandat attribué par le Conseil ou la Première Nation; ou

c) à un membre d'un comité du Conseil ou de la Première Nation qui n'est pas un membre du Conseil.

(2) Lorsqu'une personne exerce un pouvoir, une fonction ou une responsabilité liés à l'administration financière de la Première Nation, cette personne doit :

a) se conformer à la présente LAF, la Loi, la *Loi sur les indiens*, toute autre loi de la Première Nation applicable et toutes les normes applicables;

b) se conformer à toutes les politiques, les procédures, les directives ou les résolutions du Conseil;

c) éviter les conflits d'intérêts et se conformer aux exigences applicables de l'Annexe- Procédure visant à éviter et prévenir les conflits d'intérêts, y compris faire les divulgations requises concernant les conflits d'intérêts possibles.

(3) Le Conseil doit intégrer les dispositions applicables du présent article aux :

a) modalités de l'emploi ou du mandat de chacun des dirigeants ou des employés de la Première Nation;

b) modalités de chacun des contrats d'un consultant de la Première Nation;

c) modalités du mandat de chacun des membres d'un comité qui n'est pas un membre du Conseil; et

d) modalités du mandat de chacun des mandataires de la Première Nation.

(4) Si une personne contrevient au paragraphe (2), les mesures suivantes peuvent être prises :

a) un dirigeant ou un employé peut faire l'objet de mesures disciplinaires, y compris le congédiement par le directeur général;

b) le contrat d'un consultant peut être résilié sur décision du Conseil;

c) la nomination d'un membre d'un comité peut être révoquée sur décision du Conseil; ou

d) la nomination d'un mandataire peut être révoquée par le directeur général.

PARTIE IV. - Gestion financière

SECTION 1. - Plans financiers et budgets annuels

Exercice

23. L'exercice financier de la Première Nation est du 1er avril au 31 mars de l'année suivante.

Plan financier pluriannuel

24. Le Conseil doit approuver, au plus tard le 31 mars de chaque année, un plan financier pluriannuel :

a) qui a une période de planification de cinq (5) ans, composée de l'exercice courant et de quatre exercices successifs;

b) qui est basé sur les projections de recettes, de dépenses et de transferts entre comptes;

c) qui établit les revenus projetés, répartis en catégories importantes;

d) qui établit les dépenses projetées, réparties en catégories importantes;

e) qui établit, en ce qui a trait aux transferts entre comptes, les montants provenant du compte de réserve des immobilisations corporelles;

f) qui identifie toutes les catégories d'encaisse affectée; et

g) qui indique si, au cours de l'une des cinq (5) années du plan, un déficit ou un excédent est projeté eu égard à la projection des revenus et des dépenses pour cet exercice.

Contenu du budget annuel

25. (1) Le budget annuel doit englober toutes les opérations dont est responsable la Première Nation et doit identifier :

a) les revenus projetés, répartis en catégories importantes, et le montant estimé des revenus pour chaque catégorie;

b) les dépenses projetées, réparties en catégories importantes, le montant estimé des dépenses pour chaque catégorie;

c) tout excédent (déficit) annuel et accumulé prévus et, le cas échéant, l'application de l'excédent à la fin de l'exercice.

(2) La catégorie de revenus générés par les terres de la Première Nation doit être distincte des autres revenus du budget annuel et doit comporter une sous-catégorie de revenus générés par les ressources naturelles tirées des terres de la Première Nation.

(3) Dans le paragraphe (2), « ressources naturelles » signifie toute matière se trouvant sur ou sous les terres de la Première Nation à l'état naturel possédant, une fois extraite, une certaine valeur économique.

Calendrier du processus budgétaire et de planification

26. (1) Au plus tard le 31 janvier de chaque année, le directeur des finances doit préparer et présenter pour examen au Comité des finances et d'audit un projet de budget annuel et un plan financier pluriannuel provisoire pour le prochain exercice.

(2) Au plus tard le 15 février de chaque année, le Comité des finances et d'audit doit examiner :

a) le projet de budget annuel et recommander un budget annuel au Conseil pour approbation;

b) le plan financier pluriannuel provisoire et recommander un plan financier pluriannuel au Conseil.

(3) Au plus tard le 31 mars de chaque année, le Conseil doit examiner et approuver le budget annuel de la Première Nation pour le prochain exercice.

Autres exigences liées aux déficits budgétaires

27. Si un projet de budget annuel comporte un déficit anticipé, le Conseil doit s'assurer que :

a) le plan financier pluriannuel de la Première Nation illustre de quelle façon et à quel moment ce déficit sera résorbé et quelles mesures seront appliquées;

b) le déficit n'a aucune répercussion négative eu égard à la solvabilité de la Première Nation.

Modifications des budgets annuels

28. (1) Le budget annuel de la Première Nation ne doit pas être modifié sans l'approbation du Conseil.

(2) Sous réserve de l'article 35, à moins qu'un changement important ne survienne en ce qui concerne les revenus ou les dépenses prévus de la Première Nation ou les priorités en matière de dépenses du Conseil, le Conseil ne doit pas approuver une modification proposée au budget annuel de la Première Nation.

Politique en matière d'information et de participation de la Première Nation

29. (1) Le Conseil doit informer les membres de la Première Nation conformément au paragraphe (2) et établir des politiques ou des procédures ou donner des directives afin d'obtenir leur participation eu égard :

a) à chaque budget annuel;

b) à chaque plan financier pluriannuel; et

c) aux déficits budgétaires ou aux dépenses extraordinaires.

(2) Le Conseil doit afficher un avis public afin d'annoncer chacune des réunions du Conseil lorsqu'il est prévu d'y présenter les éléments suivants pour approbation :

a) le plan financier pluriannuel;

b) le budget annuel; et

c) une modification apportée au budget annuel.

(3) Les membres de la Première Nation peuvent assister à cette partie de la réunion du Conseil lorsque les questions identifiées au paragraphe (2) sont à l'étude.

SECTION 2. - Comptes d'institutions financières

Comptes auprès d'institutions financières

30. (1) Aucun compte ne peut être ouvert pour la réception et le dépôt de fonds de la Première Nation, à moins que le compte ne soit :

a) au nom de la Première Nation;

b) ouvert dans une institution financière; et

c) autorisé par le directeur général.

(2) La Première Nation doit ouvrir les comptes suivants auprès d'une institution financière :

a) un compte général pour les fonds provenant de toute source autre que celles décrites aux alinéas *b*) à *d*);

b) un compte en fiducie si la Première Nation détient des fonds en fiducie;

c) un compte foncier et de ressources pour les fonds provenant des recettes générées par les terres de la Première Nation le cas échéant;

d) un compte de réserve d'immobilisations corporelles pour les fonds mis de côté pour les fins prévus à l'article 86; et

(3) La Première Nation peut établir tout autre compte non mentionné au paragraphe (2) pouvant être nécessaire et requis afin de gérer les actifs financiers de la Première Nation.

Gestion des comptes

31. (1) Le directeur des finances doit assurer la protection des fonds perçus par la Première Nation.

(2) Le directeur des finances :

a) doit déposer tous les fonds perçus par la Première Nation dès que possible dans les comptes appropriés décrits à l'article 30;

b) ne doit pas autoriser le paiement de fonds provenant de l'un des comptes décrits à l'article 30, à moins que le paiement en question ne soit lié aux fins pour lesquelles le compte a été établi et ne soit autrement autorisé par le directeur général ou permis en vertu de la présente LAF.

SECTION 3. - Dépenses

Dépenses interdites

32. (1) Les fonds ou les actifs financiers détenus dans un compte en fiducie ne doivent pas être utilisés à d'autres fins que celles autorisées aux termes des dispositions de la fiducie.

(2) Les fonds détenus dans un compte de réserve d'immobilisations corporelles ne doivent pas être utilisés à d'autres fins que celles décrites dans la Partie V.

Ententes interdites

33. La Première Nation ne doit pas conclure d'entente ou d'engagement qui exige que la Première Nation dépense des fonds non autorisés en vertu de la présente LAF ou qui contrevient à celle-ci.

Aucune dépense sans autorisation

34. (1) Sous réserve du paragraphe 35(1), aucune somme d'argent ne doit être versée à partir de quelque compte que ce soit, à moins que la dépense ne soit autorisée en vertu d'une enveloppe budgétaire.

(2) Le paragraphe (1) ne s'applique pas aux dépenses effectuées à partir d'un compte en fiducie lorsque la dépense est autorisée en vertu des dispositions de la fiducie.

Dépenses urgentes

35. (1) Le directeur général peut approuver une dépense urgente et non prévue au budget si, cette dépense n'est pas expressément interdite selon la présente LAF ou d'une autre loi ou résolution de la Première Nation. Dans ce cas, le budget doit être modifié en conséquence.

(2) Le Conseil doit établir des politiques et des procédures visant à autoriser les dépenses en vertu du paragraphe (1).

(3) La dépense prévue au paragraphe (1) doit être signalée au Conseil dans les dix (10) jours et le Conseil doit approuver la vérification au budget.

(4) Le paragraphe (1) ne donne pas au directeur général le pouvoir d'emprunter dans le but d'engager une dépense urgente.

Enveloppes budgétaires

36. (1) Tout montant budgété dans l'enveloppe budgétaire ne doit pas être dépensé à des fins autres que celles prévues pour cette enveloppe budgétaire.

(2) Le montant total dépensé par la Première Nation relativement à une enveloppe budgétaire ne doit pas dépasser le montant spécifié dans le budget de la Première Nation pour cette enveloppe budgétaire.

(3) Toutes les personnes qui sont responsables de la gestion d'une enveloppe budgétaire doivent établir et maintenir un registre à jour des engagements imputables à cette enveloppe budgétaire.

Paiements effectués après la fin de l'exercice

37. (1) Les fonds affectés à un budget pour un exercice ne doivent pas être dépensés après la fin de l'exercice, sauf pour s'acquitter d'une obligation contractée durant cet exercice.

(2) Si les obligations liées à une enveloppe budgétaire visées par le paragraphe (1) sont supérieures au solde inutilisé de l'enveloppe budgétaire à la fin de l'exercice, l'excédent doit être :

a) imputé à une enveloppe budgétaire appropriée pour l'exercice suivant; et

b) signalé dans les états financiers de l'exercice durant lequel l'obligation a été contractée.

Demandes de paiement

38. (1) Aucune somme d'argent ne doit être payée à partir de quelque compte que ce soit sans demande de paiement, comme l'exige le présent article.

(2) Aucune demande ne peut être faite ou accordée relativement au paiement de fonds, à moins qu'il ne s'agisse d'une imputation légitime sur une enveloppe budgétaire ou d'une utilisation autorisée de fonds en fiducie.

(3) Aucune demande ne peut être faite ou accordée relativement au paiement de fonds résultant en une dépense d'un compte en fiducie pour un montant supérieur au solde inutilisé du compte en fiducie.

(4) Aucune demande ne peut être faite ou accordée relativement au paiement de fonds qui réduit le solde disponible d'une enveloppe budgétaire ou d'un compte en fiducie, dans une mesure où cette enveloppe budgétaire ou compte en fiducie devient insuffisant pour répondre aux engagements qui y sont imputables.

(5) Une demande peut s'appliquer à une ou plusieurs dépenses imputables à l'encontre d'un ou plusieurs enveloppes budgétaires.

(6) Une demande doit désigner l'enveloppe budgétaire ou le compte en fiducie à partir duquel un paiement doit être effectué et doit comporter une déclaration attestant que la dépense n'est pas interdite en vertu du présent article et, est :

a) conforme à l'enveloppe budgétaire désignée dans la déclaration certifiée; ou

b) autorisée sans nécessiter l'autorisation d'une enveloppe budgétaire en vertu de la présente LAF.

(7) Si une demande concerne un paiement lié à l'exécution de travaux, à la prestation de services ou à la fourniture de biens, la demande doit comporter une déclaration attestant :

a) que les travaux ont été exécutés, les services ont été rendus ou les biens ont été fournis, que toutes les conditions du contrat relatif aux travaux, aux services ou aux biens ont été respectées et que le prix exigé ou le montant à payer est conforme au contrat ou qu'il est raisonnable s'il n'a pas été précisé au contrat; ou

b) que le paiement est conforme au contrat, s'il doit être fait avant que les travaux ou services ne soient terminés, que les biens ne soient livrés ou que toutes les conditions du contrat n'aient été satisfaites.

(8) Le directeur général, doit autoriser un paiement à partir d'un compte en fiducie s'il a reçu l'autorisation du Conseil ou signer une demande de paiement à partir d'un tel compte.

(9) Le directeur général ou le directeur des finances peut autoriser un paiement à partir d'une enveloppe budgétaire ou signer une demande de paiement à partir de celle-ci.

(10) Sous réserve du paragraphe (8), une personne qui est responsable de la gestion d'une

enveloppe budgétaire peut autoriser un paiement effectué à partir de l'enveloppe budgétaire ou signer une demande de paiement à partir de celle-ci.

Modes de paiement

39. Les paiements effectués par la Première Nation peuvent l'être par chèque, traite, virement électronique ou tout autre instrument semblable signé par un membre du Conseil et, soit le directeur général ou le directeur des finances.

SECTION 4. - Généralités

Avances

40. Le directeur général ou le directeur des finances peut approuver une avance pour le paiement anticipé des dépenses imputables à une enveloppe budgétaire au cours de l'exercice courant ou à une enveloppe budgétaire au cours du prochain exercice.

Retenues

41. Si la Première Nation retient un montant à payer aux termes d'un contrat, le versement du montant retenu doit être imputé à l'enveloppe budgétaire à partir de laquelle le contrat doit être payé même si l'exercice au cours duquel ce montant a été autorisé est terminé.

Dépôts en espèces

42. (1) Les sommes perçues par la Première Nation à titre de dépôt en garantie d'un acte ou d'une chose doivent être détenues conformément :

a) au contrat en vertu duquel le dépôt a été versé; et

b) à toute politique ou directive du Conseil en l'absence de dispositions relatives à cet effet.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à l'aliénation des sommes reçues en dépôt conformément au paragraphe (1).

Intérêts

43. (1) Tous les intérêts générés dans les comptes décrits à au paragraphe 30(2), autres qu'un compte en fiducie ou un compte de réserve d'immobilisations corporelles, doivent être déposés dans le compte général prévu à l'alinéa 30(2)*a*).

(2) Tous les intérêts générés dans :

a) un compte en fiducie doivent être conservés dans ce compte; et

b) le compte de réserve d'immobilisations corporelles doivent être conservés dans ce compte.

(3) Sous réserve de la Loi sur l'intérêt, la Première Nation peut imposer des intérêts à un taux

établi par le Conseil relativement à quelque dette ou paiement en souffrance qui est dû à la Première Nation.

Remboursements

44. (1) Les sommes d'argent perçues par la Première Nation par erreur ou à des fins non réalisées peuvent être remboursées en totalité ou en partie, sur autorisation du Conseil.

(2) Le Conseil doit établir des politiques et des procédures relatives au remboursement de sommes d'argent conformément au paragraphe (1).

Radiation des dettes

45. La totalité ou une partie d'une dette ou d'une obligation due à la Première Nation peut être radiée uniquement :

a) si la radiation est approuvée par le Conseil; et

b) si la radiation est effectuée aux termes d'une politique ou d'une directive du Conseil et est approuvée par le directeur général.

Extinction des dettes

46. (1) La totalité ou une partie d'une dette ou d'une obligation due à la Première Nation peut être éteinte uniquement :

a) Si l'extinction est approuvée par le Conseil; et

b) Si l'extinction est effectuée aux termes d'une politique ou d'une directive du Conseil et est approuvée par le directeur général.

Excédent de fin d'exercice

47. (1) Sous réserve du paragraphe (2), un excédent d'exploitation à la fin de l'exercice doit être versé dans le compte général décrit à l'alinéa 30(2)*a*).

(2) Un excédent d'exploitation dans le compte de réserve d'immobilisations corporelles à la fin de l'exercice doit être conservé dans ce compte.

SECTION 5. - Emprunt

Restrictions sur les emprunts

48. (1) À moins d'une autorisation expresse en vertu de la présente LAF ou d'une loi créée en vertu du paragraphe 5(1)d) de la Loi, la Première Nation ne doit pas emprunter d'argent ni accorder de sûretés.

(2) Sous réserve de la présente LAF, si une Première Nation est autorisée en vertu de la présente LAF à emprunter de l'argent ou à accorder une sûreté, le Conseil peut autoriser le directeur général à emprunter de l'argent ou à accorder une sûreté au nom de la Première Nation de la

façon expressément approuvée par le Conseil.

Emprunts pour les activités ordinaires

49. (1) La Première Nation peut s'engager au titre de comptes fournisseurs ou contracter des dettes à court terme, à des conditions normales du marché, relativement à des dépenses prévues au budget de l'exercice, pourvu que ce passif soit remboursé à même les fonds d'une affectation de l'exercice ou qu'il se rapporte à une dépense qui peut être effectuée sans l'autorisation d'une enveloppe budgétaire en vertu de la présente LAF.

(2) La Première Nation peut conclure des ententes avec des institutions financières relatives aux découverts sur compte ou marges de crédit et peut, afin de garantir ces découverts ou ces marges de crédit, accorder des sûretés à l'institution financière dans la forme, pour le montant et suivant les modalités approuvés par le Conseil.

(3) La Première Nation peut conclure une convention de sûreté ou de bail pour l'utilisation ou l'acquisition de terres, de matériaux ou d'équipements nécessaires aux activités, à la gestion ou à l'administration de la Première Nation.

Ententes financières

50. (1) La Première Nation peut conclure les ententes suivantes au nom de la Première Nation :

a) pour les fins de gestion efficace des actifs financiers, des ententes avec des institutions financières et des ententes de services connexes; et

b) pour les fins d'atténuation des risques ou pour maximiser les avantages en lien avec l'emprunt, le prêt ou l'investissement dans les actifs financiers de la Première Nation, des ententes avec des institutions financières relativement au change de devises, au change au comptant et à venir, à l'échange de taux d'intérêt et aux taux d'intérêt futurs.

(2) À moins d'indications contraires par le Conseil, le directeur général peut conclure les ententes prévues au paragraphe (1) au nom de la Première Nation.

Emprunts pour dépenses autorisées

51. (1) Si le compte général décrit à l'alinéa 30(2)*a*) n'est pas suffisant pour faire face aux dépenses autorisées à partir de celui-ci et que le directeur des finances recommande l'emprunt de fonds pour assurer que le compte général est suffisant pour répondre à ces besoins, la Première Nation peut emprunter un montant qui n'est pas supérieur au montant maximal déterminé par le Conseil et qui doit être remboursé dans un délai spécifié.

(2) Malgré les modalités de remboursement spécifiées au paragraphe (1), si les fonds empruntés conformément au paragraphe (1) ne sont plus nécessaires pour répondre aux besoins pour lesquels ils ont été empruntés, ils doivent être remboursés dans les plus brefs délais.

Exigences applicables aux membres emprunteurs

52. (1) Le présent article s'applique si la Première Nation est un membre emprunteur.

(2) Les fonds empruntés par la Première Nation qui sont garantis par d'autres recettes à l'Administration financière des Premières Nations ne peuvent être utilisés qu'aux fins autorisées par l'article 4 du *Règlement sur le financement garanti par d'autres recettes* adopté en vertu de la Loi.

Emprunts pour nouveaux projets d'immobilisations

53. (1) Le Conseil doit informer les membres de la Première Nation conformément au paragraphe 2 relativement aux emprunts pour les nouveaux projets d'immobilisations décrits à l'article 88(2) .

(2) Le Conseil doit afficher un avis public annonçant chacune des réunions du Conseil lorsqu'un emprunt de fonds pour les nouveaux projets d'immobilisations décrits à l'article 88(2) est présenté pour approbation.

(3) Les membres de la Première Nation peuvent assister à cette partie de la réunion du Conseil lorsque des questions visées par le paragraphe (2) sont à l'étude.

Emprunts en vue du remboursement de dettes

54. Sous réserve de la présente LAF et d'une loi créée en vertu du paragraphe 5(1)d) de la Loi, la Première Nation peut emprunter des fonds afin de rembourser ou refinancer toute dette de la Première Nation, autre qu'une dette liée à des fonds empruntés en vertu du paragraphe 51(1).

Utilisation des fonds empruntés

55. (1) Sous réserve du présent article et d'une loi créée en vertu du paragraphe 5(1)d) de la Loi , les fonds empruntés par la Première Nation à une fin particulière ne doivent pas être utilisés à d'autres fins.

(2) La totalité ou une partie des fonds empruntés à une fin particulière par la Première Nation et ne nécessitant pas une utilisation immédiate pour cette fin, peuvent être temporairement investis conformément à l'article 61(1) jusqu'à ce qu'ils soient requis à cette fin.

(3) Si une partie des fonds empruntés à une fin particulière n'est plus nécessaire à cette fin, ces sommes doivent être appliquées au remboursement de la dette liée à cet emprunt.

Exécution des conventions de sûretés

56. (1) Une convention de sûretés consentie par la Première Nation doit être signée par un membre désigné par le Conseil et par le directeur général aux termes d'une résolution.

Mesure de contrôle opérationnel

57. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à l'établissement et à la mise en œuvre d'un système de mesures de contrôle interne efficace qui assure la bonne marche et l'efficacité des activités de la Première Nation.

SECTION 6. - Gestion de risques

Restrictions liées aux activités à but lucratif

58. (1) Sous réserve des paragraphes (2) et (3), la Première Nation ne doit pas :

a) mener ses activités à titre de propriétaire;

b) acquérir une participation au sein d'une société en commandite à titre de commandité ; ou

c) agir à titre de fiduciaire en ce qui a trait aux biens utilisés pour mener une activité à but lucratif ou détenus dans l'exercice d'une telle activité.

(2) La Première Nation peut mener des activités :

a) accessoires ou liées à la prestation de programmes ou de services ou d'autres fonctions de la gouvernance de la Première Nation; ou

b) qui rapportent des recettes provenant de l'octroi d'un bail ou d'un permis ou, relatives à :

i. un intérêt relatif à des terres de la Première Nation ou des terres détenues en fief simple par la Première Nation ou en fiducie au profit de celle-ci ou, des ressources naturelles sur ou sous ces terres; ou

ii. tout autre bien de la Première Nation.

(3) La Première Nation peut mener des activités dans un but lucratif, si le Conseil détermine que les activités commerciales :

a) ne résultent pas en un passif important pour la Première Nation; ou

b) n'exposent pas les actifs financiers, les biens ou les ressources de la Première Nation à des risques importants.

(4) Le Conseil peut imposer des modalités concernant la tenue de toute activité à but lucratif autorisée en vertu du présent article afin de gérer tout risque lié à cette activité.

Garanties et indemnisation

59. (1) La Première Nation ne doit donner aucune garantie, à moins que le Conseil ait pris en considération le rapport du directeur des finances conformément au paragraphe (2).

(2) Avant que le Conseil n'autorise une garantie en vertu du paragraphe (1), le directeur des finances doit préparer un rapport à l'intention du Conseil identifiant tous les risques liés à

l'octroi de la garantie et évaluant la capacité de la Première Nation à honorer la garantie si elle était tenue de le faire.

(3) La Première Nation ne doit pas accorder une indemnité, à moins qu'elle ne soit :

a) autorisée en vertu de l'article 101;

b) nécessaire et accessoire à un autre accord auquel la Première Nation est partie et prévue dans celui-ci; ou

c) relative à une garantie octroyée par la Première Nation autorisée en vertu de la présente LAF ou d'une autre loi de la Première Nation.

(4) Sous réserve de la résolution décrite à l'article 101, le Conseil doit établir des politiques et des directives relativement aux garanties et aux indemnités, comme suit :

a) spécifiant les circonstances suivant lesquelles une indemnité peut être accordée sans l'approbation du Conseil;

b) désignant les personnes qui peuvent accorder une indemnité au nom de la Première Nation et spécifiant le montant maximal de toute indemnité pouvant être accordée par celles-ci;

c) spécifiant toutes les modalités suivant lesquelles une garantie ou une indemnité peut être accordée; et

d) spécifiant les documents devant être maintenus relativement à toutes les garanties et indemnités accordées par la Première Nation.

Autorisation d'investir

60. (1) À moins qu'elle n'y soit expressément autorisée en vertu de la présente LAF ou d'une autre loi de la Première Nation, la Première Nation ne doit pas investir les actifs financiers de la Première Nation.

(2) Si une Première Nation est autorisée en vertu de la présente LAF à investir les actifs financiers de la Première Nation, le Conseil peut autoriser le directeur général à investir les actifs financiers de la Première Nation :

a) de la façon expressément approuvée par le Conseil; ou

b) conformément aux politiques, procédures ou directives établies par le Conseil.

Investissements approuvés

61. (1) Les fonds déposés dans l'un des comptes décrits à l'article 30 et qui ne sont pas immédiatement nécessaires pour le paiement des dépenses, peuvent être investis par la Première Nation dans un ou plusieurs des placements suivants :

a) des obligations émises ou garanties par le Canada, une province ou les États-Unis;

b) des dépôts à terme, des billets, des certificats et d'autres effets à court terme d'une institution financière, y compris les échanges financiers en devises américaines, ou garantis par celle-ci;

c) des titres émis par l'Administration financière des Premières Nations ou par une administration locale, municipale ou régionale au Canada;

d) des effets commerciaux émis par une entreprise canadienne dont les titres sont cotés dans la catégorie la plus élevée par au moins deux (2) agences de cotation reconnues;

e) tout investissement qu'un fiduciaire peut effectuer en vertu d'une loi provinciale relative aux fiduciaires; ou

f) tout autre investissement ou catégorie d'investissements prescrits par un règlement en vertu de la Loi.

(2) Sous réserve des modalités de la fiducie, les fonds détenus en fiducie qui ne sont pas immédiatement nécessaires pour le paiement des dépenses peuvent être investis par la Première Nation selon l'autorisation conférée aux termes des modalités de la fiducie ou en vertu des lois de la juridiction dans laquelle la majorité des terres de la Première Nation sont situées.

(3) Si la Première Nation a établi un compte de placement en vertu de l'article 30, la Première Nation investit des fonds de ce compte dans :

a) une société constituée en vertu des lois du Canada ou d'une province ou d'un territoire et dans laquelle la Première Nation détient des actions;

b) une fiducie dont est bénéficiaire la Première Nation;

c) une société en commandite dans laquelle la Première Nation est un commanditaire; ou

d) un programme d'investissement des membres décrit à l'article 62.

(4) Malgré toute autre disposition du présent article, la Première Nation peut uniquement investir les fonds ci-dessous dans des investissements spécifiés au paragraphe 82(3) de la Loi et dans des obligations émises par l'Administration financière des Premières Nation:

a) les fonds issus de transferts gouvernementaux; et

b) les autres recettes, si la Première Nation a contracté un prêt garanti par d'autres recettes consenti par l'Administration financière des Première Nations.

Investissements autorisés dans les activités des membres de la Première Nation

62. (1) La Première Nation ne peut faire un prêt qu'à un membre de la Première Nation ou une entité dans laquelle un membre de la Première Nation a un intérêt si le prêt est fait dans le cadre d'un programme de la Première Nation approuvé par le Conseil et répondant aux exigences du présent article.

(2) Avant que le Conseil n'établisse un programme conformément au présent article, le directeur des finances doit préparer un rapport à l'intention du Conseil indiquant tous les risques liés au programme et les coûts d'administration du programme.

(3) Tout programme prévu au paragraphe (1) doit satisfaire aux critères suivants :

a) le programme doit être offert, sans distinction, à tous les membres de la Première Nation;

b) les conditions du programme doivent être divulguées et accessibles à tous les membres de la Première Nation;

c) tous les prêts faits dans le cadre du programme et tous les paiements reçus à partir de ces prêts doivent être présentés dans un rapport annuel comportant les détails concernant les montants prêtés, les motifs de ces prêts, les noms des personnes qui ont reçu un prêt et les remboursements en capital et intérêts sur les prêts;

d) tous les prêts doivent être inscrits dans une entente écrite qui prévoit des garanties de remboursement adéquates et établit les modalités de remboursement du capital et des intérêts.

(4) Le Conseil doit établir des politiques ou des procédures ou donner des directives liées au fonctionnement du programme mentionné au présent article.

Administration des investissements et des prêts

63. (1) Si la Première Nation est autorisée à faire un investissement ou un prêt en vertu de la présente LAF, le directeur des finances, sur approbation du directeur général, peut prendre toutes les mesures nécessaires ou appropriées afin de faire, continuer, échanger ou disposer de l'investissement ou du prêt;

(2) Si la Première Nation est autorisée à faire un prêt en vertu de la présente LAF, le Conseil doit établir des politiques ou des procédures ou donner des directives relativement aux modalités aux termes desquelles les prêts peuvent être faits, y compris une exigence stipulant que tous les prêts doivent être inscrits dans une entente écrite prévoyant des garanties de remboursement adéquates et énonçant les modalités de remboursement du capital et des intérêts.

Évaluation et gestion des risques

64. (1) À chaque exercice financier, le directeur général doit déterminer et évaluer tous les risques importants liés aux actifs financiers de la Première Nation, aux immobilisations corporelles de la Première Nation, telles que définies à la Partie V, et aux activités de la Première

Nation. À tout moment le Conseil peut exiger du directeur général qu'il procède selon les dispositions de la présente.

(2) À chaque exercice financier, le directeur général doit faire rapport au Comité des finances et d'audit relativement aux plans proposés afin d'éviter les risques déterminés conformément au paragraphe (1) ou, le cas échéant, de gérer ou transférer ces risques au moyen d'ententes avec d'autres organisations ou en achetant une couverture d'assurance.

Assurances

65. (1) Sur recommandation du Comité des finances et d'audit, le Conseil doit souscrire et maintenir en vigueur toutes les couvertures d'assurance appropriées compte tenu des risques déterminés conformément à l'article 64 et à tout autre risque lié aux biens, ou aux ressources sous la garde ou le contrôle de la Première Nation.

(2) Le Conseil peut souscrire et maintenir en vigueur une assurance responsabilité au profit des membres du Conseil ou des dirigeants les protégeant de toute responsabilité découlant du fait que cette personne est ou a été un membre du Conseil ou un dirigeant.

Risque de fraude

66. (1) Dans le présent article :

« présentation d'informations financières frauduleuses » signifie un acte intentionnel dans la présentation d'informations financières ayant pour objectif de tromper les utilisateurs des rapports financiers et qui puisse résulter d'une omission importante ou d'une déclaration inexacte dans des rapports financiers;

« présentation d'informations frauduleuses non financières » signifie un acte intentionnel dans la présentation d'informations non financières ayant pour objectif de tromper les utilisateurs des rapports non financiers;

« détournement d'actifs » signifie le vol des actifs des Premières Nations dans des circonstances où le vol pourrait résulter en une omission importante ou une déclaration inexacte dans les rapports financiers.

(2) Le Conseil doit établir des procédures documentées permettant l'identification et l'évaluation des types de fraudes potentielles suivantes au sein de la Première Nation :

a) présentation d'informations financières frauduleuses;

b) présentation d'informations frauduleuses non financières;

c) détournement d'actifs;

d) corruption et actes illégaux.

SECTION 7.- Informations financières

Normes comptables canadiennes du secteur public

67. Toutes les pratiques comptables de la Première Nation doivent être conformes aux NCCSP.

Comptabilité distincte

68. Si la Première Nation a emprunté des fonds auprès de l'AFPN garantis par d'autres recettes, le directeur des finances doit:

a) comptabiliser les autres recettes de la Première Nation de façon distincte des autres fonds de la Première Nation;

b) sur demande, fournir les renseignements comptables à l'égard des autres recettes de la Première Nation à l'AFPN et au CGFPN;

Information financière mensuelle

69. (1) À la fin de chaque mois, le directeur des finances doit préparer les informations financières concernant les affaires financières de la Première Nation, et ce, dans la forme et selon le contenu approuvés par le Conseil sur recommandation du Comité des finances et d'audit.

(2) Le directeur des finances doit fournir les informations financières prévues au paragraphe (1) au Conseil et au Comité des finances et d'audit au plus tard quarante-cinq (45) jours suivant la fin du mois pour lequel les informations ont été préparées.

États financiers trimestriels

70. (1) À la fin de chaque trimestre de l'exercice, le directeur des finances doit préparer les états financiers de la Première Nation pour ce trimestre, et ce, dans la forme et selon le contenu approuvés par le Conseil sur recommandation du Comité des finances et d'audit.

(2) Le directeur des finances doit présenter les états financiers trimestriels prévus au paragraphe (1) au Conseil et au Comité des finances et d'audit au plus tard quarante-cinq (45) jours suivant la fin du trimestre de l'exercice pour lequel ils ont été préparés.

(3) Les états financiers trimestriels spécifiés au paragraphe (1) doivent être :

a) examinés par le Comité des finances et d'audit et recommandés au Conseil pour fins d'approbation; et

b) examinés et approuvés par le Conseil.

(4) Si la Première Nation a contracté un emprunt garanti par d'autres recettes consenti par l'Administration financière des Premières Nation, le directeur des finances doit :

a) rendre compte des résultats des autres recettes de la Première Nation séparément des

autres fonds de la Première Nation; et

b) fournir à l'Administration financière des Premières Nations ou au CGFPN, à sa demande, les renseignements relatifs au compte des autres recettes.

États financiers annuels

71. (1) À la fin de chaque exercice, le directeur des finances doit préparer les états financiers annuels de la Première Nation pour cet exercice conformément aux NCCSP et à une norme qui est au moins comparable à celles que l'on reconnaît généralement pour les gouvernements au Canada.

(2) Les états financiers annuels doivent être préparés et présentés dans la forme approuvée par le Conseil sur recommandation du Comité des finances et d'audit.

(3) Les états financiers annuels doivent comporter les informations suivantes :

a) les informations financières relatives à la Première Nation et à ses entités liées pour l'exercice; et

b) les catégories de revenus générés par les terres de la Première Nation, tel que prévu au paragraphe 25(2).

(4) Les états financiers annuels doivent comporter les rapports spéciaux suivants :

a) un rapport identifiant tous les paiements faits dans le but d'honorer les garanties et les indemnités pour cet exercice;

b) un rapport identifiant les informations exigées en vertu de l'article 10;

c) un rapport identifiant toutes les dettes ou obligations auxquelles a renoncées la Première Nation;

d) un rapport énonçant les informations exigées en vertu de l'alinéa 62(3)*c*);

e) si une Première Nation dispose d'un code foncier en vigueur, un rapport énonçant les fonds identifiés de la Première Nation comme étant générés par les terres de la Première Nation, catégorisés et identifiés de façon distincte des autres recettes et, comportant une sous-catégorie relative aux recettes générées par les ressources naturelles obtenues à partir des terres de la Première Nation; et

f) tout autre rapport exigé en vertu de la Loi ou d'une entente.

(5) Le directeur des finances doit présenter les états financiers annuels provisoires au Comité des finances et d'audit pour examen au plus tard quarante-cinq (45) jours suivant la fin de l'exercice pour lequel ils ont été préparés.

(6) Le Comité des finances et d'audit doit présenter les états financiers annuels provisoires au Conseil pour examen au plus tard soixante (60) jours suivant la fin de l'exercice pour lequel ils

ont été préparés.

Exigences liées à l'audit

72. (1) Les états financiers annuels de la Première Nation doivent être audités par l'auditeur au plus tard cent vingt (120) jours après la fin de l'exercice.

(2) L'auditeur doit procéder à l'audit des états financiers annuels conformément aux normes d'audit généralement reconnues établies par Comptables Professionnels Agréés du Canada.

(3) Lorsqu'il procède à l'audit, l'auditeur doit fournir :

a) une opinion d'auditeur sur les états financiers annuels; et

b) une opinion d'auditeur ou des commentaires découlant de l'examen sur les rapports spéciaux prévus au paragraphe 71(4).

Nomination de l'auditeur

73. (1) La Première Nation doit nommer, par résolution à la majorité, un auditeur pour chaque exercice qui assumera ces fonctions jusqu'au dernier des événements suivants à survenir :

a) la fin de la réunion du Conseil durant laquelle les états financiers annuels audités pour cet exercice sont à l'étude; ou

b) la date à laquelle le successeur de l'auditeur est nommé.

(2) Les modalités entourant la nomination de l'auditeur doivent être énoncées dans un mandat écrit et approuvé par le Comité des finances et d'audit et, doivent comporter l'obligation de l'auditeur de :

a) confirmer par écrit que les états financiers annuels et leur audit sont conformes à la présente LAF, la Loi et aux normes du CGFPN, ou

b) s'il y a lieu, rédiger une lettre d'observation pour informer les membres du Conseil de toutes lacunes ou irrégularités décelées.

(3) Pour être admissible à être nommé à titre d'auditeur de la Première Nation, un auditeur doit :

a) être indépendant de la Première Nation, ses entités liées, ses membres du Conseil, ses dirigeants et ses membres ; et

b) être un cabinet comptable ou un expert-comptable :

i. qui est membre en règle de Comptables Professionnels Agréés du Canada, de l'Association des comptables généraux accrédités du Canada ou de la Société des Comptables en Management du Canada et de leurs homologues respectifs

dans la province ou le territoire où le cabinet comptable ou l'expert-comptable exerce ses activités; et

ii. qui est détenteur d'un permis ou qui est autrement autorisé à exercer ses activités de comptable dans la province ou le territoire où la majeure partie des terres des réserves de la Première Nation sont situées.

(4) Si l'auditeur cesse d'être indépendant, il doit, dans les plus brefs délais après avoir pris connaissance des circonstances :

a) aviser la Première Nation des circonstances par écrit; et

b) éliminer les circonstances qui ont entraîné une perte d'indépendance ou démissionner de ses fonctions d'auditeur.

(5) L'auditeur peut être destitué par résolution du Conseil adoptée à l'unanimité en cas de faute grave de ce dernier.

Pouvoirs de l'auditeur

74. (1) Pour procéder à un audit des états financiers annuels de la Première Nation, l'auditeur doit avoir accès à :

a) tous les documents de la Première Nation pour des fins d'examen ou d'inspection et obtenir des copies de ces documents sur demande; et

b) tous les membres du Conseil, dirigeants, employés ou consultants de la Première Nation afin de les questionner ou leur demander toute information et obtenir tout document lié à leurs fonctions.

(2) Sur demande de l'auditeur, chacune des personnes visées au paragraphe (1)*b*) doit :

a) mettre tous les documents spécifiés au paragraphe (1)*a*), qui sont sous sa garde ou son contrôle, à la disposition de l'auditeur; et

b) fournir à l'auditeur des explications et des informations complètes concernant les affaires de la Première Nation afin de lui permettre d'exercer ses fonctions de l'auditeur.

(3) L'auditeur doit recevoir un avis à l'égard de :

a) chacune des réunions du Comité des finances et d'audit; et

b) la réunion du Conseil au cours de laquelle l'audit annuel, y compris les états financiers annuels, sera examiné et approuvé.

(4) Sous réserve du paragraphe (6), l'auditeur peut assister à toute réunion pour laquelle il doit recevoir un avis en vertu du présent article ou à laquelle l'auditeur est invité et lors de ces réunions, il doit avoir l'occasion d'être entendu à propos de tout sujet le concernant en sa

qualité d'auditeur de la Première Nation.

(5) L'auditeur peut, à sa discrétion, communiquer avec le Comité des finances et d'audit afin de discuter de tout sujet sur lequel l'auditeur recommande au Comité de se pencher.

(6) L'auditeur peut être exclu de la totalité ou de toute partie d'une réunion du Comité des finances et d'audit ou du Conseil par appel nominal si la question à être discutée porte sur la nomination ou la destitution de l'auditeur.

Examen des états financiers annuels audités

75. (1) Les états financiers annuels audités doivent être présentés au Comité des finances et d'audit pour examen et approbation au plus tard cent cinq (105) jours suivant la fin de l'exercice pour lequel les états financiers ont été préparés.

(2) Le Conseil doit examiner et approuver les états financiers annuels audités au plus tard cent vingt (120) jours suivant la fin de l'exercice pour lequel les états financiers ont été préparés.

Accès aux états financiers annuels

76. (1) Avant que les états financiers annuels ne puissent être publiés ou distribués, ils doivent :

a) être approuvés par le Conseil;

b) être signés par :

i. le Chef de la Première Nation;

ii. le président ou la présidente du Comité des finances et d'audit; et

iii. le directeur des finances;

c) inclure le rapport et l'opinion de l'auditeur ou les commentaires découlant de l'examen des rapports spéciaux prévus à l'article 69(4).

(2) Les états financiers annuels audités et les rapports spéciaux doivent être mis à la disposition des membres de la Première Nation dans les bureaux administratifs de la Première Nation durant les heures normales de bureau.

Rapport annuel

77. (1) Au plus tard cent vingt (120) jours suivant la fin de chaque exercice, le Conseil doit préparer un rapport annuel sur les activités et le rendement financier de la Première Nation pour l'exercice précédent.

(2) Le rapport annuel prévu au paragraphe (1) doit comporter les informations suivantes :

a) une description des services et des activités de la Première Nation;

b) un rapport de situation sur tous les objectifs financiers établis et des mesures de

rendement de la Première Nation; et

c) les états financiers audités annuels de la Première Nation pour l'exercice précédent, y compris les rapports spéciaux et l'opinion de l'auditeur ou ses commentaires découlant de l'examen.

(3) Le directeur général doit fournir le rapport annuel prévu au paragraphe (1) :

a) à un membre de la Première Nation dans les plus brefs délais après que ce dernier lui en ait fait la demande écrite;

b) au CGFPN dans les plus brefs délais après la publication du rapport, si la Première Nation détient un certificat délivré par le CGFPN en vertu du paragraphe 50(3) de la Loi;

c) à l'Administration financière des Premières Nations dans les plus brefs délais après la publication du rapport si la Première Nation est un membre emprunteur.

(4) Le Conseil doit établir les politiques ou les mesures, ou émettre des directives, relativement aux mesures et aux recours offerts aux membres de la Première Nation qui ont demandé à voir le rapport annuel, mais dont la demande a été refusée, notamment en exigeant :

a) le maintien d'un registre du rapport qui précise le nom de tous les membres qui ont demandé une copie du rapport annuel, la date où la demande a été reçue et la date où le rapport annuel a été remis au membre; et

b) que le directeur général rende compte tous les trois mois au Comité des finances et d'audit des étapes qui ont été prises afin de veiller à la conformité avec le paragraphe (3) et la politique du Conseil adoptée conformément au présent paragraphe.

SECTION 8. - Information et technologies de l'information

Propriété des documents et registres

78. (1) Tous les documents et les registres produits par la Première Nation ou au nom de celle-ci ou conservés, utilisés ou reçus par quiconque au nom de la Première Nation sont la propriété de la Première Nation.

(2) Le Conseil doit établir des politiques ou des procédures ou donner des directives visant à s'assurer que les documents et les registres visés par le paragraphe (1) demeurent la propriété de la Première Nation.

Guide d'exploitation

79. (1) Le directeur général doit préparer et maintenir un guide d'exploitation à jour portant sur chacun des éléments des systèmes d'administration de la Première Nation, y compris tous les systèmes d'administration financière prévus à la présente LAF.

(2) Le guide d'exploitation créé en vertu du paragraphe (1) doit être mis à la disposition des

membres du Conseil, des membres du Comité des finances et d'audit et de tous les autres comités du Conseil et dirigeants et employés de la Première Nation.

(3) Si une partie quelconque du guide d'exploitation créé en vertu du paragraphe (1) est pertinent aux services offerts par un consultant de la Première Nation, cette partie du guide d'exploitation doit être mise à la disposition du consultant en question.

Tenue des registres

80. (1) Le directeur général doit veiller à ce que la Première Nation prépare, maintienne, entrepose et garde en sécurité tous les documents et les registres de la Première Nation exigés en vertu de la présente LAF ou de toute autre loi applicable.

(2) Aucun document ou registre de la Première Nation ne peut être détruit ou éliminé, sauf dans les cas permis, et conformément aux politiques, aux procédures ou aux directives du Conseil.

(3) Tous les documents financiers de la Première Nation doivent être entreposés pendant au moins sept (7) ans après leur création.

(4) L'accès aux documents et aux registres de la Première Nation est soumis aux dispositions de la *Loi sur l'accès à l'information*.

Registres des comptes

81. (1) Le directeur des finances doit préparer, conserver, entreposer et protéger un ensemble complets des dossiers relatifs aux autres recettes de la Première Nation, y compris tous les dossiers prévus à l'article 5 du *Règlement sur la mise en œuvre de la gestion des recettes locales* tel qu'amendé par le *Règlement sur le financement garanti par d'autres recettes*.

Confidentialité de l'information

82. (1) Aucune personne ne peut obtenir accès aux documents et aux registres de la Première Nation comportant des informations confidentielles, sauf dans les cas autorisés aux termes de la *Loi sur l'accès à l'information*.

(2) Toute personne ayant accès aux documents et aux registres de la Première Nation doit se conformer à toutes les politiques, les procédures et les directives du Conseil concernant la confidentialité, le contrôle, l'utilisation, la reproduction ou la diffusion de ces documents et de ces registres ou des informations qu'ils contiennent.

Technologies de l'information

83. Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement aux technologies de l'information utilisées par la Première Nation dans ses activités afin d'assurer l'intégrité du système d'administration financière de la Première Nation et de sa base de données.

PARTIE V. - Projets d'immobilisations

Définitions

84. Dans cette partie :

« projet d'immobilisations » signifie la construction, la réhabilitation ou le remplacement des immobilisations corporelles de la Première Nation ou de tout autre projet d'immobilisations essentiel dans lequel la Première Nation ou ses entités liées sont des investisseurs;

« immobilisations corporelles de la Premières Nation » signifie tous les actifs non financiers de la Première Nation ayant une existence physique :

a) qui sont détenus en vue d'être utilisés pour la production ou la fourniture de biens et de services, pour des fins de location à d'autres entités ou administrations ou pour l'aménagement, la construction, l'entretien ou la réparation d'autres immobilisations corporelles;

b) qui ont des vies économiques utiles qui se prolongent au-delà d'une période comptable;

c) qui seront utilisés en permanence ; et

d) qui ne sont pas destinés à la vente dans le cours normal des activités.

« programme de gestion du cycle de vie utile » signifie le programme d'inspection, d'examen et de planification pour les fins de la gestion des immobilisations corporelles de la Première Nation, telles que décrites à l'article 88;

« réhabilitation » comprend la modification, le prolongement et la rénovation, mais ne comprend pas l'entretien de routine;

« remplacement » comprend la substitution, en totalité ou en partie, avec une autre immobilisation corporelle de la Première Nation.

Obligations générales du Conseil

85. Le Conseil doit prendre des mesures raisonnables pour s'assurer que :

a) les immobilisations corporelles de la Première Nation sont maintenues en bon état, dans un état sécuritaire et selon les mêmes normes qu'un propriétaire prudent de ces biens les maintiendrait;

b) la réhabilitation ou le remplacement des immobilisations corporelles de la Première Nation est conforme à un programme de gestion du cycle de vie décrit dans cette partie; et

c) les projets d'immobilisations liés à la construction de bâtiments ou à d'autres améliorations sont financés, planifiés et construits conformément aux procédures et aux normes qui s'appliquent habituellement au financement, à la planification et à la construction de bâtiments publics et à d'autres améliorations des communautés organisées de la région dans laquelle la majorité des terres de la Première Nation sont situées.

Fonds de réserve pour immobilisations corporelles

86. Le Conseil doit établir un fonds de réserve pour immobilisations corporelles dans le but de financer les dépenses liées aux projets d'immobilisation réalisés en vertu de la présente Partie.

Rapports sur les projets d'immobilisations

87. À chacune des réunions du Comité des finances et d'audit, le directeur des finances doit faire rapport sur les sujets suivants :

a) les emprunts, prêts et versements depuis le début de l'exercice en ce qui a trait à chacun des projets d'immobilisations;

b) l'état d'un projet d'immobilisations, y compris :

i. une comparaison des dépenses à ce jour avec le budget du projet;

ii. une description détaillée des problèmes juridiques, financiers, techniques, d'établissement du calendrier ou autres qui ont été cernés; et

iii. la manière dont un problème déterminé au sous-alinéa (ii) a été ou sera réglé; et

c) les mesures prises pour assurer la conformité à l'article 90 de chacun des projets d'immobilisations.

Programme de gestion du cycle de vie

88. (1) Le directeur des finances doit établir et tenir à jour un registre de l'ensemble des immobilisations corporelles de la Première Nation désignant chacun de ces biens et comportant les informations suivantes :

a) l'emplacement et la raison d'être du bien;

b) le titre de propriété et les restrictions liées au titre de propriété du bien;

c) l'année d'acquisition;

d) la date de la dernière inspection du bien;

e) la durée de vie prévue du bien au moment de l'acquisition;

f) l'évaluation de l'état du bien et du restant de sa vie utile;

g) l'estimation de la valeur résiduelle du bien;

h) la couverture d'assurance relative au bien; et

i) Toute autre information exigée par le Conseil.

(2) Au plus tard le 30 novembre de chaque année, le directeur général doit s'assurer que l'inspection et l'examen de l'état des immobilisations corporelles de la Première Nation permettent d'établir ou de mettre à jour les informations suivantes :

a) leur utilisation actuelle;

b) leur état;

c) leur adéquation avec leur utilisation actuelle;

d) l'estimation de leur vie restante;

e) l'estimation de leur coût de remplacement;

f) l'estimation des dates et des coûts liés à leur réhabilitation éventuelle;

g) une comparaison des coûts d'exploitation et d'entretien annuels, autres que les coûts de réhabilitation, pour les cinq (5) derniers exercices;

h) les fiches d'entretien pour toutes les périodes précédant la date d'inspection; et

i) les assurances relatives aux biens et à la responsabilité civile couvrant l'immobilisation et son utilisation ou exploitation.

(3) Au plus tard le 31 décembre de chaque année, le directeur des finances doit préparer ce qui suit :

a) un calendrier de l'entretien de routine annuel, autre que la réhabilitation, pour chacune des immobilisations corporelles de la Première Nation pour le prochain exercice;

b) des prévisions sur cinq (5), dix (10) et trente (30) ans de l'évaluation des coûts liés à la réhabilitation ou au remplacement des immobilisations corporelles de la Première Nation;

c) le budget proposé pour les fins de la réhabilitation des immobilisations corporelles de la Première Nation pour le prochain exercice, énonçant :

i. chacun des projets de réhabilitation proposés et leur calendrier;

ii. l'estimation du coût, y compris les éventualités, pour chacun des projets de réhabilitation proposés; et

iii. les fonds nécessaires à l'exécution de chacun des projets de réhabilitation proposés et le choix du moment de leur affectation; et

d) le budget proposé en vue du remplacement des immobilisations corporelles de la Première Nation pour le prochain exercice énonçant :

i. chacun des projets de remplacement proposés et leur calendrier;

ii. la description de chacune des immobilisations devant être remplacées;

iii. l'évaluation des coûts, y compris les éventualités, de chacun des projets de remplacement proposés; et

iv. les raisons expliquant pourquoi chacune des acquisitions proposées devrait être vue comme un remplacement de l'immobilisation qui doit être remplacée.

Examen par le Comité des finances et d'audit

89. (1) Au plus tard le 15 janvier de chaque année, le Comité des finances et d'audit doit examiner les informations, les calendriers et le budget préparés en vertu de l'article 86 dans le but de :

a) déterminer tout moyen permettant de réduire les coûts de chacun des projets de réhabilitation ou de remplacement incorporés aux budgets proposés;

b) connaître l'effet que chacun des projets de réhabilitation ou de remplacement incorporés aux budgets proposés aura sur les coûts d'exploitation annuels et d'entretien dans les années à venir; et

c) déterminer si des économies importantes peuvent être réalisées en coordonnant l'établissement des calendriers des projets, en reportant certains projets ou en réalisant des projets de réhabilitation, plutôt que des projets de remplacement.

(2) Au plus tard le 15 janvier de chaque année, le Comité des finances et d'audit doit examiner tous les plans de nouvelle construction d'immobilisations corporelles de la Première Nation, y compris le calendrier proposé, le budget et les répercussions sur les coûts d'exploitation et d'entretien de routine dans les années à venir.

Projets d'immobilisations – contrats et soumissions

90. (1) Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement à la gestion des projets d'immobilisations, notamment de ce qui suit :

a) les exigences environnementales, techniques et en matière de planification, de conception et de sécurité du projet d'immobilisations;

b) les coûts, l'établissement du budget, le financement et l'approbation du projet d'immobilisations;

c) les exigences liées aux soumissions des entrepreneurs;

d) l'acceptation des offres ainsi que la forme et l'apparence des contrats;

e) les couvertures d'assurance relatives aux ouvrages de construction en cours;

f) les garanties et obligations liées à l'exécution du projet d'immobilisations;

g) les mesures de contrôle du projet d'immobilisations, y compris la gestion des contrats; et

h) les retenues, l'approbation de travaux, les paiements et les procédures d'audit.

(2) Tous les projets d'immobilisations de la Première Nation doivent être gérés conformément aux politiques, aux procédures ou aux directives prévues au paragraphe (1).

Consultants en matière de projets d'immobilisations

91. Le directeur général peut retenir les services d'un ingénieur professionnel ou d'un autre consultant pour l'aider, aider le Comité des finances et d'audit et aider le Conseil à exécuter leurs obligations en vertu de la présente Partie.

Politique relative à l'information ou à la participation des membres

92. Le Conseil doit établir des politiques ou des procédures ou donner des directives en ce qui concerne :

a) La communication d'information aux membres de la Première Nation concernant les projets d'immobilisations; ou

b) La participation des membres de la Première Nation à l'égard des projets d'immobilisations.

PARTIE VI. – Dispositions diverses

Normes et pouvoirs du CGFPN

93. (1) Si la Première Nation est un membre emprunteur, ou si elle détient un certificat octroyé par le CGFPN en vertu du paragraphe 50(3) de la Loi, la Première Nation doit se conformer à toutes les normes applicables du CGFPN.

(2) Si le Conseil apprend que la Première Nation ne respecte pas une norme du CGFPN visée par le paragraphe (1), le Conseil doit, dans les plus brefs délais, prendre les mesures nécessaires afin que la Première Nation se conforme à la norme du CGFPN en question.

Délégation de l'autorité en matière d'intervention

94. (1) Sans limiter l'article 53 de la Loi tel qu'amendé par le *Règlement sur le financement garanti par d'autres recettes*, si :

a) la Première Nation utilise d'autres recettes pour garantir un prêt auprès de l'APFN; et

b) que le CGFPN donne avis à la Première Nation qu'il est nécessaire que la gestion de ses autres recettes soit prise en charge par un tiers, conformément à l'article 53 de la Loi, le Conseil délègue au CGFPN:

i. les pouvoirs énoncés à l'article 53(2) de la Loi tels qu'amendés par le *Règlement sur le financement garanti par d'autres recettes,* et

ii. tout autre pouvoir du Conseil nécessaire pour donner effet à la gestion par un tiers des autres recettes de la Première Nation en vertu de la Loi.

Obligations en matière de gestion des terres

Application

95. (1) Si la Première Nation dispose d'un code foncier en vertu de la *Loi sur la gestion des terres des Premières Nations*, la Première Nation doit se conformer à la *Loi sur la gestion des terres* des Premières Nations et à tout code foncier établi par la Première Nation, tel que requis ou permis en vertu de ladite loi.

(2) Si la Première Nation dispose d'un code foncier en vertu de la *Loi sur la gestion des terres des Premières Nations*, le Conseil doit établir et mettre en œuvre une politique prévoyant une méthode harmonisée avec les exigences du code foncier de la Première Nation concernant la responsabilité envers les membres de la Première Nation quant à la gestion des terres de la Première Nation et des fonds générés par ces terres conformément à l'article 6(1)(e) de la *Loi sur la gestion des terres des Premières Nations*.

Obligations en matière de gestion du pétrole, du gaz et des fonds

96. (1) Si la Première Nation dispose d'un code d'administration financière en vertu de la *Loi sur la gestion du pétrole et du gaz et des fonds des Premières Nations*, la Première Nation doit se conformer à ladite loi et à tout code d'administration financière établi par la Première Nation, tel que requis ou permis en vertu de ladite loi.

Infractions et irrégularités financières, etc.

97. (1) Sous réserve des paragraphes (2) et (3), si quiconque a une raison de croire :

a) qu'une dépense, une obligation ou une autre transaction de la Première Nation n'est pas autorisée selon ou en vertu de la présente LAF ou d'une autre loi de la Première Nation;

b) qu'il y a eu vol, détournement de fonds ou toute autre utilisation abusive ou irrégulière des fonds, des comptes, de l'actif, du passif et des obligations financières de la Première Nation;

c) que l'on a enfreint une disposition de la présente LAF; ou

d) qu'une personne a omis de se conformer à l'Annexe A- Procédure visant à éviter et à prévenir les conflits d'intérêts de la présente LAF,

la personne peut divulguer les circonstances au président du Comité des finances et d'audit.

(2) Si un membre du Conseil apprend l'existence de toute circonstance décrite au paragraphe (1), le membre du Conseil doit faire rapport de ces circonstances au président du Comité des finances et d'audit.

(3) Si un dirigeant, employé, consultant de la Première Nation apprend l'existence de toute circonstance décrite au paragraphe (1), il ou elle doit faire rapport de ces circonstances au directeur général ou au président du Comité des finances et d'audit ainsi qu'au Conseil.

Enquête sur les rapports

98. (1) Si rapport est fait au directeur général conformément au paragraphe 97(3), le directeur général doit enquêter sur les circonstances signalées et communiquer ses constatations au Comité des finances et d'audit ainsi qu'au Conseil dans les dix (10) jours.

(2) Si rapport est fait au président du Comité des finances et d'audit conformément à l'article 97, ce dernier doit enquêter sur les circonstances signalées et communiquer ses constatations au Comité des finances et d'audit ainsi qu'au Conseil dans les dix (10) jours.

(3) Le Comité des finances et d'audit peut approfondir toute enquête portant sur les circonstances qui lui ont été signalées en vertu du présent article, mais il doit, dans tous les cas, faire rapport au Conseil à l'égard de toutes les circonstances signalées au Comité des finances et d'audit en vertu du présent article, y compris les recommandations du Comité, le cas échéant, dans les dix (10) jours.

Protection des parties

99. (1) Toutes les mesures raisonnables doivent être prises par le directeur général, les membres du Comité des finances et d'audit et les membres du Conseil afin de s'assurer que l'identité des personnes ayant fait rapport conformément à l'article 97 soit gardée confidentielle dans la mesure du possible dans toutes les situations.

(2) Une personne qui fait rapport de bonne foi en vertu de l'article 97 ne doit en aucun cas faire l'objet de représailles de la part de la Première Nation ou d'un membre du Conseil, d'un dirigeant, d'un employé, d'un consultant de la Première Nation à la suite du rapport.

(3) Le directeur général et le président du Comité des finances et d'audit doivent prendre toutes les mesures nécessaires pour assurer le respect du paragraphe (2) et doivent signaler toute infraction ou infraction présumée au Conseil dans les dix (10) jours de la connaissance de l'infraction même présumée.

(4) Le Conseil doit établir des politiques ou des procédures ou donner des directives relativement :

a) à l'enregistrement et à la protection des rapports créés en vertu de l'article 97 et de tous les documents préparés durant l'étude ou l'enquête effectuée sur ces rapports;

b) à l'étude ou l'enquête sur les rapports créés en vertu de l'article 97; et

c) au traitement équitable d'une personne visée par un rapport créé en vertu de l'article 97.

Responsabilité relative à l'utilisation abusive de fonds

100. (1) Un membre du Conseil qui vote en faveur d'une résolution autorisant qu'un montant soit dépensé, investi ou utilisé, contrairement à ce que prévoit la présente LAF ou une loi créée en vertu du paragraphe 5(1)b) ou d) de la Loi, est personnellement responsable de ce montant vis-à-vis la Première Nation.

(2) Le paragraphe (1) ne s'applique pas si le vote du membre du Conseil est basé sur des informations fournies par un dirigeant ou un employé de la Première Nation alors que ce dernier était en situation de conflit d'intérêt, de négligence grave, de mauvaise conduite ou de conduite malicieuse intentionnelle lorsque les informations ont été fournies.

(3) Un montant dû à la Première Nation en vertu du paragraphe (1) peut être récupéré au profit de celle-ci par la Première Nation, un membre de la Première Nation ou une personne qui détient une sûreté aux termes d'un emprunt effectué par la Première Nation.

(4) Il s'agit d'un moyen de défense valable contre toute action intentée contre un dirigeant ou un employé de la Première Nation en raison de dépenses, d'investissements ou d'utilisation non autorisés des actifs financiers de la Première Nation, s'il est prouvé que le dirigeant ou l'employé a avisé, au moyen d'un avis écrit et signé à l'intention du Conseil, que la dépense, l'investissement ou l'utilisation serait contraire à la loi.

Indemnisation contre les procédures judiciaires

101. (1) Dans le présent article :

« indemniser » signifie payer les montants requis ou engagés pour :

a) se défendre contre une action ou une poursuite intentée contre une personne relativement à l'exercice ou l'exercice prévu des pouvoirs ou des responsabilités ou des fonctions de cette personne; ou

b) satisfaire un jugement, une adjudication ou une pénalité imposés dans le cadre

d'une action ou d'une poursuite visées à l'alinéa *a*);

« dirigeant de la Première Nation » signifie un membre du Conseil, un dirigeant ou un employé, ancien ou actuel, de la Première Nation.

(2) Sous réserve du paragraphe (3), le Conseil peut prévoir, par résolution, l'indemnisation d'un dirigeant nommé de la Première Nation, d'une catégorie de dirigeants de la Première Nation ou de tous les dirigeants de la Première Nation conformément aux modalités spécifiées dans la résolution.

(3) Le Conseil peut ne pas payer une amende imposée à la suite de la reconnaissance de la culpabilité d'un dirigeant de la Première Nation relativement à une infraction.

Examen périodique de la LAF

102. (1) Le Comité des finances et d'audit doit procéder, de façon régulière et périodique, à un examen de la présente LAF aux termes d'une politique établie par le Conseil :

a) Pour déterminer si elle favorise une administration rigoureuse et efficace de l'administration financière de la Première Nation; et

b) Pour cerner toutes les modifications à la présente LAF pouvant mieux répondre à cet objectif.

(2) Le Conseil doit informer dans les trente (30) jours et conformément au paragraphe (3) :

a) Les membres de la Première Nation en ce qui concerne toute modification proposée à la présente LAF; ou

b) La participation des membres de la Première Nation à l'égard d'une modification proposée à la présente LAF.

(3) Le Conseil doit afficher un avis public portant sur chacune des réunions du Conseil lorsqu'une modification proposée à la présente LAF y est présentée pour approbation.

(4) Les membres de la Première Nation peuvent assister à cette partie de la réunion du Conseil lorsque les questions visées au paragraphe (3) sont sous étude.

Disposition législative à l'intention de l'Administration financière des Premières Nations

103. Si la Première Nation a l'intention de demander le statut de membre emprunteur, le Conseil doit présenter une copie de la présente LAF à l'Administration financière des Premières Nations, dans les plus brefs délais après l'approbation de la présente LAF par le CGFPN.

Entrée en vigueur

104. (1) Le présent article et le dispositif des articles 1 à 7, 23, 25, 26, 28, 67 à 77, 81, 82, 86, 93 et 94, entrent en vigueur le jour suivant la date à laquelle la présente LAF a été approuvée par le CGFPN en vertu de l'article 9 de la Loi.

(2) Sous réserve du paragraphe (1), la présente LAF entre en vigueur le jour qui est 36 mois après la date à laquelle la Première Nation devient membre emprunteur de l'Administration financière des Premières Nations.

LA PRÉSENTE LOI SUR L'ADMINISTRATION FINANCIÈRE EST ADOPTÉE par le Conseil de la Communauté des Innus de Pessamit, le 19 MAI 2015, à Pessamit, dans la province de Québec lors d'une assemblée du Conseil dûment convoquée et menée à laquelle le quorum exigé de quatre (4) membres du Conseil ont assisté à toute l'audience.

p/p Rémi Simon, chef de Pessamit
Jean-Michel, secrétaire-greffier

p/p Gérald Henriette

ANNEXE – PROCÉDURE VISANT À ÉVITER ET À PRÉVENIR LES CONFLITS D'INTÉRÊTS

PARTIE I. - Interprétation

Interprétation

1. (1) Dans la présente Annexe, « la présente LAF » signifie la *Loi sur l'administration financière* liée à la présente Annexe qui forme une partie de celle-ci.

(2) À moins d'une indication contraire expresse dans la présente Annexe, les termes et les expressions employés dans la présente Annexe ont le même sens que celui qui leur est attribué dans la présente LAF.

(3) Les articles 3 et 5 de la LAF s'appliquent à la présente Annexe.

(4) S'il existe un conflit entre une disposition de la présente Annexe et la présente LAF, la disposition de la présente LAF prévaut.

Définition de conflit d'intérêts

2. (1) Dans la présente Annexe, une personne est en « conflit d'intérêts » lorsqu'elle exerce un pouvoir, une tâche ou une fonction et sait ou aurait raisonnablement dû savoir que, l'exercice de ce pouvoir, de cette tâche ou de cette fonction, lui offre la possibilité de faire bénéficier ses intérêts personnels, ceux de son conjoint ou d'une personne liée.

(2) Dans la présente Annexe, une personne est en « conflit d'intérêts apparent » s'il est apparent pour une personne raisonnablement bien informée que la capacité de la personne à exercer un pouvoir, une tâche ou une fonction liée à son mandat ou à son poste est affectée par ses intérêts personnels ceux de son conjoint ou d'une personne liée.

(3) Dans la présente Annexe, les « intérêts personnels » d'une personne signifient les intérêts personnels et d'affaires de la personne et comprennent les intérêts personnels et d'affaires :

a) du conjoint ou de la conjointe de cette personne au sens de la LAF;

b) d'une personne âgée de moins de dix-huit (18) ans dont cette personne ou le conjoint ou la conjointe de cette personne est un parent ou agit à titre de parent adoptif;

c) d'une personne dont cette personne ou le conjoint ou la conjointe de cette personne agit à titre de tuteur ou de tutrice;

d) d'une personne, autre qu'un employé ou une employée, qui dépend financièrement de cette personne ou du conjoint ou de la conjointe de cette personne; et

e) d'une entité dans laquelle cette personne, ou cette personne et une autre personne décrite dans ce paragraphe, ont des intérêts.

PARTIE II. – Membres du Conseil et membres du comité

Application

3. La présente Partie s'applique à tous les membres du Conseil de la Première Nation et, le cas échéant, à tous les membres des comités du Conseil.

Obligations générales

4. (1) Les membres du Conseil doivent éviter les situations qui pourraient donner lieu à un conflit d'intérêt ou un conflit d'intérêt apparent de la part du membre du Conseil.

(2) Les membres du Conseil doivent éviter de se placer eux-mêmes dans des situations dans lesquelles leur capacité à exercer un pouvoir, une tâche ou une fonction pourrait être influencée par les intérêts de toute personne envers qui ils ont une obligation personnelle, un lien ou qui s'attendent à recevoir une certaine forme d'avantage ou de traitement préférentiel de leur part.

Divulgation des intérêts

5. (1) À l'alinéa (2)*c*), le terme « biens immobiliers » comprend un intérêt dans un fonds de réserve détenu aux termes :

a) d'un certificat de possession aux termes de la *Loi sur les Indiens*; ou

b) du régime foncier traditionnel de la Première Nation, conformément à une résolution du Conseil.

(2) Un membre du Conseil doit produire auprès du directeur général une divulgation écrite comportant les informations suivantes :

a) le nom du conjoint ou de la conjointe du membre du Conseil et de toutes les personnes ou entités mentionnées au paragraphe 2(3);

b) l'employeur du membre du Conseil et du conjoint ou de la conjointe du membre du Conseil;

c) les biens immobiliers appartenant au membre du Conseil ou au conjoint ou à la conjointe du membre du Conseil;

d) les intérêts du membre du Conseil ou du conjoint ou de la conjointe du membre du Conseil, y compris dans une entité mentionnée à l'article 2(3)(e) ou de la LAF.

(3) Un membre du Conseil doit produire une divulgation écrite conformément au paragraphe (2) dans les cas suivants :

a) dans un délai maximal de trente (30) jours avant l'élection du Conseil;

b) dans les dix (10) jours advenant un changement important dans les informations divulguées précédemment; et

c) le 15 avril de chaque année du mandat du membre du Conseil.

(4) Le directeur général doit établir et maintenir un registre comprenant toutes les informations divulguées par un membre du Conseil en vertu du présent article et de l'article 6.

(5) Sur demande d'un membre de la Première Nation ou de toute personne participant à un aspect ou l'autre de l'administration financière de la Première Nation, le directeur général doit autoriser ce membre ou cette personne à examiner le registre visé par la Partie I- Section I-1(2) de la présente LAF.

Cadeaux et avantages

6. (1) Un membre du Conseil ou une personne mentionnée aux alinéas 2(3)*a*) à *d*), entretenant un lien avec ce membre du Conseil, ne doit pas accepter un cadeau ou un avantage.

(2) En dépit du paragraphe (1), un cadeau ou avantage peut être accepté si le cadeau ou l'avantage :

a) peut être considéré comme faisant partie :

i. des échanges protocolaires normaux ou des obligations sociales liés au mandat du membre du Conseil;

ii. des échanges normaux dans le cours des relations d'affaires; ou

iii. des échanges normaux lors de la tenue des événements culturels publics de la Première Nation.

b) a une valeur nominale; ou

c) est donné par un ami proche ou un parent dans le cadre de cette relation.

(3) Lorsqu'un cadeau d'une valeur supérieure à cent dollars (100$) est donné à un membre du Conseil ou une personne mentionnée au paragraphe (1), le membre du Conseil doit produire auprès du directeur général une divulgation écrite du cadeau conforme à l'article 5 et, le cadeau doit être traité comme étant la propriété de la Première Nation.

(4) Le paragraphe(3) ne s'applique pas à un cadeau reçu publiquement durant un événement culturel public de la Première Nation.

Informations confidentielles

7. (1) Les membres du Conseil doivent protéger la confidentialité de toutes les informations qu'ils reçoivent dans l'exécution de leurs tâches ou de leurs fonctions, à moins que les informations ne soient généralement accessibles :

a) aux membres du grand public; ou

b) aux membres de la Première Nation.

(2) Les membre du Conseil ne doivent utiliser les informations confidentielles dont il est question au paragraphe (1) uniquement pour les fins particulières pour lesquelles elles ont été communiquées aux membres du Conseil.

(3) Les membres du Conseil ne doivent pas se servir des informations reçues dans le cadre de l'exercice de leurs pouvoirs, de leurs tâches ou de leurs fonctions au profit de leurs intérêts personnels ou de ceux de leurs parents, conjoints ou personnes liées.

Procédure visant à résoudre les conflits d'intérêts

8. (1) Dès qu'un membre du Conseil prend connaissance de l'existence de circonstances soulevant un conflit d'intérêts, le membre du Conseil doit divulguer les circonstances du conflit d'intérêts à la prochaine réunion du Conseil.

(2) Un membre du Conseil doit quitter toute partie d'une réunion du Conseil durant laquelle les circonstances relatives au conflit d'intérêts du membre du Conseil en question font l'objet de discussions ou d'un vote.

(3) Le procès-verbal d'une réunion du Conseil doit enregistrer la divulgation du membre du Conseil conformément au paragraphe (1) et noter l'absence de ce dernier à la réunion du Conseil lorsque les circonstances relatives au conflit d'intérêts ont fait l'objet de discussions ou d'un vote.

(4) Un membre du Conseil ne doit pas participer à quelque discussion ou vote que ce soit à propos de toute décision concernant les circonstances relatives au conflit d'intérêts du membre du Conseil.

(5) Un membre du Conseil ne doit pas influencer ou tenter d'influencer, de quelque façon que ce soit, avant, pendant ou après une réunion du Conseil, quelque discussion ou vote que ce soit à propos de toute décision concernant les circonstances relatives au conflit d'intérêts du membre du Conseil en question.

Procédure concernant les conflits d'intérêts non révélés

9. (1) Si un membre du Conseil a une raison de croire qu'un autre membre du Conseil est en conflit d'intérêts ou qu'il existe un conflit d'intérêts apparent relativement à une question portée devant le Conseil, le membre du Conseil peut demander des clarifications relativement aux circonstances à une réunion du Conseil.

(2) Si, à la suite des clarifications reçues conformément au paragraphe (1), il est présumé qu'un membre du Conseil est en conflit d'intérêts ou qu'un conflit d'intérêts apparent existe et, que le membre du Conseil ne reconnaît pas le conflit d'intérêts ou le conflit d'intérêts apparent et prend les mesures nécessaires en vertu de l'article 8, le Conseil doit déterminer si le membre du Conseil est en conflit d'intérêts ou s'il existe un conflit d'intérêts apparent avant que le Conseil ne se penche sur la question visée au paragraphe (1).

(3) Toute décision prise par le Conseil en vertu du paragraphe (2) doit être inscrite dans le procès-verbal de la réunion du Conseil.

(4) Si le Conseil détermine conformément au paragraphe (2) qu'un membre du Conseil est en conflit d'intérêts ou qu'il existe un conflit d'intérêts apparent, le membre du Conseil doit se conformer à l'article 8.

Obligations des membres du Comité

10. (1) Le présent article s'applique à tous les membres des comités du Conseil.

(2) Les articles 4 et 6 s'appliquent à un membre d'un comité du Conseil et toute référence dans ces articles à :

a) Un membre du Conseil est considéré comme faisant référence à un membre d'un comité du Conseil;

b) Une réunion du Conseil, est considérée comme faisant référence à une réunion du Comité.

PARTIE III. - Dirigeants et employés

Application

11. La présente Partie s'applique à tous les dirigeants et les employés de la Première Nation.

Obligations générales

12. (1) Dans l'exercice de ses tâches et de ses fonctions, un dirigeant ou un employé doit agir honnêtement et de bonne foi et dans le meilleur intérêt de la Première Nation.

(2) Un dirigeant ou un employé doit éviter toute situation où il pourrait être perçu comme étant en conflit d'intérêts ou conflit d'intérêts apparent.

(3) Les dirigeants ou les employés doivent éviter de se placer eux-mêmes dans des situations dans lesquelles leur capacité à exercer un pouvoir, une tâche ou une fonction lié à leur mandat ou à leur poste pourrait être influencée par les intérêts de toute personne envers qui ils ont une obligation personnelle ou de la part de qui ils s'attendent à recevoir un certain avantage ou traitement préférentiel.

(4) Le directeur général doit s'assurer que tous les dirigeants et employés sont informés de leurs obligations en vertu de la présente Partie et, doit prendre les mesures nécessaires pour veiller à ce que les employés se conforment à ces obligations.

Divulgation des conflits d'intérêts

13. Si un dirigeant ou un employé croit qu'il est en conflit d'intérêts, il doit :

a) en divulguer les circonstances par écrit, dans les dix (10) jours, au directeur général ou, dans le cas du directeur général, au Conseil; et

b) s'abstenir de participer à toute discussion ou prise de décision en ce qui concerne les

circonstances entourant le conflit d'intérêts jusqu'à ce qu'il soit informé par le directeur général ou le Conseil, selon le cas, des mesures qui doivent être prises pour éviter le conflit d'intérêts.

Cadeaux ou avantages

14. (1) Un dirigeant ou un employé, un membre de sa famille, son conjoint ou une personne liée, ne doit pas accepter un cadeau ou un avantage qui peut raisonnablement être perçu comme ayant été donné dans le but d'influencer le dirigeant ou l'employé dans l'exercice de ses pouvoirs, de ses tâches ou de ses fonctions.

(2) En dépit du paragraphe (1), un cadeau ou avantage peut être accepté si le cadeau ou l'avantage :

a) peut être considéré comme faisant partie :

i. des échanges publics normaux dans le cours des relations d'affaires; ou

ii. des échanges publics normaux lors de la tenue des événements culturels publics de la Première Nation; ou

b) est donné par un ami proche ou un parent dans le cadre de cette relation.

Emplois et intérêts d'affaires externes

15. (1) Si un dirigeant ou un employé est autorisé, aux termes de ses modalités d'emploi, à occuper un emploi externe ou avoir des intérêts d'affaires externes, le dirigeant ou l'employé en question doit divulguer cet emploi ou ces intérêts d'affaires par écrit au directeur général ou, dans le cas du directeur général, au Conseil dans les dix (10) jours de la survenance de la situation.

(2) Un dirigeant ou un employé doit s'assurer que tout emploi externe ou tout intérêt d'affaires externe autorisé ne nuit pas indûment à l'exercice de ses pouvoirs, de ses tâches ou de ses fonctions et, que ces activités sont tenues durant ses temps libres et en utilisant ses propres ressources.

Informations confidentielles

16. (1) Un dirigeant ou un employé doit protéger la confidentialité de toutes les informations qu'il reçoit dans le cadre de l'exercice de ses pouvoirs, de ses tâches ou de ses fonctions, à moins que ces informations ne soient généralement accessibles :

a) aux membres du grand public; ou

b) aux membres de la Première Nation.

(2) Un dirigeant ou un employé ne doit utiliser les informations confidentielles dont il est question au paragraphe (1) que pour les fins particulières pour lesquelles elles lui ont été communiquées.

(3) Un dirigeant ou un employé ne doit pas se servir des informations reçues dans le cadre de l'exercice de ses pouvoirs, de ses tâches ou de ses fonctions au profit des intérêts personnels du dirigeant ou de membre du Conseil l'employé ou de ceux de ses parents, conjoint, personnes liées.

Biens et services de la Première Nation

17. (1) Les dirigeants et les employés ne doivent utiliser aucun bien personnel ou service de la Première Nation à des fins non liées à l'exercice de leurs tâches ou fonctions, à moins que leur utilisation ne soit autorisée par écrit par le Conseil.

(2) Les dirigeants et les employés ne doivent acquérir aucun bien personnel de la Première Nation, à moins que cette acquisition ne soit faite par résolution du Conseil.

PARTIE IV. - Consultants

Application

18. (1) La présente Partie s'applique à tous les consultants de la Première Nation, autres qu'une personne qui a un contrat de travail avec la Première Nation.

(2) Dans la présente Partie, toute référence à un consultant comprend une référence à tous les employés ou mandataires du consultant qui participent à l'exercice des tâches ou des fonctions du consultant aux termes d'un contrat avec la Première Nation.

Consultant agissant à titre de dirigeant ou d'employé

19. Si l'on retient les services d'un consultant pour exercer les pouvoirs, les tâches ou les fonctions d'un dirigeant ou d'un employé, le consultant doit se conformer à la Partie III de la présente Annexe comme si le consultant était un dirigeant ou un employé de la Première Nation.

Obligations générales

20. (1) Un consultant doit agir en tout temps avec intégrité et honnêteté :

a) dans ses échanges avec la Première Nation; et

b) dans ses échanges avec toute tierce partie lorsque le consultant représente la Première Nation ou agit au nom de celle-ci.

(2) Un consultant ne doit pas essayer d'obtenir un traitement préférentiel de la part de la Première Nation en offrant des cadeaux ou des avantages qu'un membre du Conseil, un membre de comité, un dirigeant ou un employé n'a pas le droit d'accepter en vertu de la présente Annexe.

(3) Un consultant doit s'assurer que tous les employés ou les mandataires qui participent à l'exercice de ses tâches ou de ses fonctions aux termes d'un contrat avec la Première Nation ont été informés de leurs obligations en vertu de la présente Partie et, doit prendre des mesures pour s'assurer que ces employés ou ces mandataires se conforment à ces obligations.

Informations confidentielles

21. (1) Un consultant doit protéger la confidentialité de toutes les informations qu'il reçoit dans le cadre de l'exercice de ses tâches ou de ses fonctions, à moins que les informations en question ne soient généralement accessibles aux membres du grand public.

(2) Un consultant ne doit utiliser les informations confidentielles dont il est question au paragraphe (1)

que pour les fins particulières pour lesquelles elles ont été fournies.

(3) Un consultant ne doit pas se servir des informations reçues dans le cadre de l'exercice de ses tâches ou de ses fonctions au profit de ses intérêts personnels, ou de ceux de ses parents, amis, conjoint ou personnes liées.

Possibilités d'affaires

22. Un consultant ne doit pas tirer profit d'une possibilité d'affaires ou d'investissement envisagée par la Première Nation et dont il apprend l'existence dans le cadre de l'exécution de sa prestation de services à la Première Nation, à moins que cette dernière n'ait décidé de ne pas saisir cette possibilité.

Biens et services de la Première Nation

23. Si le consultant a obtenu l'usage de biens ou services de la Première Nation dans l'exécution de sa prestation de services à la Première Nation, le consultant ne doit pas utiliser ces biens ou ces services à des fins non liées à la prestation de ses services.

Saskatchewan

GEORGE GORDON FIRST NATION
PROPERTY ASSESSMENT LAW, 2014

[Effective December 10, 2014]

TABLE OF CONTENTS

PART I	Citation	[s. 1]
PART II	Definitions and References	[s. 2]
PART III	Administration	[ss. 3–5]
PART IV	Assessed Value	[ss. 6–8]
PART V	Requests for Information and Inspections	[ss. 9–10]
PART VI	Assessment Roll and Assessment Notice	[ss. 11–18]
PART VII	Correction and Amendment to Assessment Roll	[ss. 19–20]
PART VIII	Reconsideration of Assessment	[s. 21]
PART IX	Assessment Review Board	[ss. 22–28]
PART X	Appeal to Assessment Review Board	[ss. 29–52]
PART XI	General Provisions	[ss. 53–59]

SCHEDULES

I Property Classes
II Request for Information by Assessor
III Notice of Assessment Inspection
IV Declaration of Purpose for the Use of Assessment Information
V Assessment Notice
VI Request for Reconsideration of Assessment
VII Notice of Appeal to Assessment Review Board
VIII Notice of Withdrawal
IX Notice of Hearing
X Order to Attend/Produce Documents
XI Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to the law making authority of the George Gordon First Nation inherent rights to Sovereignty, Self Determination, Nationhood and Jurisdiction over their; and

B. Pursuant to the assertion of our sovereignty as members of the Cree and Saulteaux Nations and as signatories of Treaty 4; and

C. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

D. The Council of the George Gordon First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

E. The Council of the George Gordon First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the George Gordon First Nation duly enacts as follows:

PART I

CITATION

Citation

1. This Law may be cited as the *George Gordon First Nation Property Assessment Law, 2014*.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"agent" means a person who has the authority and power to act on behalf of another binding the other as if he or she were making the decisions.

"agency" means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act* (Saskatchewan);

"assessable property" means property that is liable to assessment under this Law;

"assessed value" means the value of land or improvements, or both, as determined under this Law as if the land or improvements were held in fee simple off the reserve;

"assessment" means the valuation and classification of an interest in land;

"assessment appraiser" means a person designated by Council under subsection 3(2) to carry out valuations

"assessment manual" means the assessment manual established from time to time by the agency, pursuant to section 12 of *The Assessment Management Agency Act* (Saskatchewan);

"Assessment Notice" means a notice containing the information set out in Schedule V;

"Assessment Review Board" means a board established by Council in accordance with Part IX;

"assessment roll" means a roll prepared pursuant to this Law, and includes an assessment roll amended under this Law [and an assessment roll referenced in subsection 11(7)];

"assessor" means a person appointed by Council under subsection 3(1);

"base date" means the base date established by the agency for determining the assessed value of property for the purposes of establishing an assessment roll for the year in which the assessment is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;

"building" means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is

(a) not in storage, and

(b) situated on the reserve for a period of more than 30 days;

"chair" means the chair of the Assessment Review Board;

"Commission" means the First Nations Tax Commission established under the Act;

"complainant" means a person who commences an appeal of an assessment under this Law;

"Council" has the meaning given to that term in the Act;

"First Nation" means the George Gordon First Nation, being a band named in the schedule to the Act;

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(c) any resource production equipment of any mine or petroleum oil or gas well, and

(d) any pipeline on or under land;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"market valuation standard" means the standard achieved when the assessed value of property

(a) is prepared using mass appraisal;

(b) is an estimate of the market value of the property;

(c) reflects typical market conditions for similar properties; and

(d) meets any quality assurance standards established by order of the agency;

"market value" means the amount that a property should be expected to realize if the property is sold in a competitive and open market by a willing seller to a willing buyer, each acting prudently and knowledgeably, and assuming that the property were held in fee simple off the reserve and that the amount is not affected by undue stimuli;

"mass appraisal" means the process of preparing assessments for a group of properties as of the base date using standard appraisal methods, employing common data and allowing for statistical testing;

"non-regulated property assessment" means an assessment for property other than a regulated property assessment;

"Notice of Appeal" means a notice containing the information set out in Schedule VII;

"Notice of Assessment Inspection" means a notice containing the information set out in Schedule III;

"Notice of Hearing" means a notice containing the information set out in Schedule IX;

"Notice of Withdrawal" means a notice containing the information set out in Schedule VIII;

"Order to Attend/Produce Documents" means an order containing the information set out in Schedule X;

"party", in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 33;

"percentages of value" means the percentages of value prescribed for property classes by regulation under *The Municipalities Act* (Saskatchewan);

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"property class" means those categories of property established in subsection 8(1) for the purposes of assessment and taxation;

"Province" means the province of Saskatchewan;

"railway roadway" means the continuous strip of land that is used by the railway company as a right of way, and includes any railway superstructure on the land;

"regulated property assessment" means an assessment for agricultural land, resource production equipment, railway roadway, heavy industrial property or pipelines;

"regulated property assessment valuation standard" means the standard achieved when the assessed value of the property is determined in accordance with the formulae, rules and principles set out in this Law, including as provided in subsection 7(14);

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a majority of Council present at a duly convened meeting;

"secretary" means the secretary of the Assessment Review Board appointed under section 26;

"tax administrator" means the person appointed by Council to that position under the Taxation Law;

"taxable assessment" means the taxable assessment determined under subsection 7(13);

"Taxation Law" means the *George Gordon First Nation Property Taxation Law, 2014*;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"valuation" means the determination of the assessed value of an interest in land.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 8(5)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor and Assessment Appraiser

3.(1) Council must appoint one or more assessors to undertake the duties of the assessor as set out in this Law and as directed by Council.

(2) Council may designate an assessment appraiser to carry out valuations as set out in this Law.

(3) A person who carries out valuations under this Law must be qualified to conduct assessment appraisals of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV
ASSESSED VALUE

Property Assessable

6.(1) All property that is subject to taxation under the Taxation Law and all property for which payments-in-lieu may be accepted by Council must be assessed in accordance with this Law.

(2) A valuation must be prepared for each assessable property in accordance with this Law.

(3) The assessor must prepare an assessment for each assessable property using the valuation prepared for that property.

(4) An assessment must be prepared for an improvement whether or not it is complete or capable of being used for its intended purpose.

Assessment and Valuation

7.(1) all property must be assessed as of the applicable base date.

(2) each property must be assessed using only mass appraisal.

(3) Regulated property assessments must be determined according to the regulated property assessment valuation standard.

(4) non-regulated property assessments must be determined according to the market valuation standard.

(5) Notwithstanding subsections (3) and (4), the rules for preparing assessments apply to the assessment of all property unless stated to apply only to regulated property assessments or only to non-regulated property assessments.

(6) land and improvements may be assessed separately in circumstances where separate values are required.

(7) The dominant and controlling factor in the assessment of property is equity.

(8) Equity in regulated property assessments is achieved by applying the regulated property assessment valuation standard uniformly and fairly.

(9) Equity in non-regulated property assessments is achieved by applying the market valuation standard so that the assessments bear a fair and just proportion to the market value of similar properties as of the applicable base date.

(10) The assessed value must reflect all the facts, conditions and circumstances affecting the property as of January 1 of each year as if they had existed on the applicable base date.

(11) The assessed value of land through which a pipeline runs is not to be reduced if the pipeline is buried in the land and the surface rights are not held by the owner of the pipeline.

(12) Notwithstanding the disposal of lots or plots in a cemetery, the holder of property used as a cemetery must be assessed with respect to all the lands included in the cemetery.

(13) After determining the assessed value of a property, the assessor must determine the taxable assessment of the property by multiplying the assessed value by the percentage of value applicable to the property class to which the property belongs.

(14) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

(a) the valuation methods, rates, rules and formulas established under provincial assessment legislation, the assessment manual, and any guidelines established by the agency to determine the assessed value of a property, existing at the time of assessment, and

(b) the assessment rules and practices used in the Province for conducting assessments off the reserve.

Property Classes

8.(1) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(2) The property classes established under subsection (1) are set out in Schedule I to this Law, and the assessor must use the provincial classification rules for each property class.

(3) The assessor must in each year as of January 1 determine to which property class a property belongs.

(4) If there is a change to the use of a property, the assessor must classify the property as of the date that the change is made to the assessment roll.

(5) If one use of any property is clearly distinct from the property's predominant use and is not integrated with or directly related to the property's predominant use, the assessor may:

(a) determine that portions of the property that include more than one use, or portions of the property's assessment, belong to different property classes; and

(b) apportion the assessed value of the property among those property classes.

(6) If the assessor determines that portions of any property, or portions of the property's assessment, belong to different property classes, the property may be entered more than once in the assessment roll for the purpose of indicating the assessed value of each portion within a property class.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

9.(1) The assessor or the assessment appraiser may deliver a Request for Information containing the information set out in Schedule II, requesting that a person who owns, uses, occupies, manages or disposes of a property provide information or documents that relate to or might relate to the value of a property, and that person must provide to the assessor or the assessment appraiser, as the case may be, within thirty (30) days from the date of delivery or a longer period as specified in the notice

(a) all of the requested information and documents relating to or affecting the determination of the value that are in the possession or under the control of the person; and

(b) a written declaration signed by the person stating that the information provided by the person is complete, true and accurate to the best of his or her knowledge.

(2) Every year, the assessor may request the holder of property to provide information respecting

(a) the persons who are carrying on business on the property; and

(b) the nature of the business being carried on.

(3) On or before October 1 in each year, every railway company must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometers of the railway roadway situated on the reserve;

(b) the description and area in hectares of land on the reserve held by the company, other than a railway roadway;

(c) the description and location of any improvements on the reserve, other than railway superstructures, owned or occupied by the company;

(d) any change in the ownership of a railway roadway and any abandonment of a railway roadway; and

(e) the address to which Assessment Notices are to be sent.

(4) On or before November 1 in each year, every holder of a petroleum oil or gas well must furnish the assessor with a certified statement showing the following information as of September 1 in the current year:

(a) the holder's name and address;

(b) a list of the resource production equipment situated on the reserve that is subject to assessment and its location;

(c) any change in the resource production equipment situated on the reserve that has occurred since the last information was furnished to the assessor;

(d) the cost of any equipment included and not covered in the schedules of values prepared by the agency;

(e) any change in the ownership or operation of the well, and any abandonment of operation of the well, situated on the reserve; and

(f) the address to which Assessment Notices are to be sent.

(5) On or before March 1 in each year, every holder of a pipeline must furnish the assessor with a certified statement showing the following information as of January 1 in the current year:

(a) the total number of kilometers of the pipeline right of way situated on the reserve;

(b) the total number of kilometers and the diameter of main and additional pipeline laid on or under the pipeline right of way within the reserve;

(c) the description and area in hectares of land within the reserve held by the holder, other than the pipeline right of way;

(d) the description and location of any improvements within the reserve held by the holder;

(e) any change in the ownership of the pipeline and any abandonment of the pipeline; and

(f) the address to which Assessment Notices are to be sent.

(6) The assessor or assessment appraiser may in all cases assess the assessable property based on the information available to him or her, and are not bound by the information provided under this section.

Inspections

10.(1) The assessor, for any purposes related to assessment, and the assessment appraiser for valuation purposes, may enter into or on and inspect land and improvements.

(2) Before attending to inspect an assessable property, a Notice of Assessment Inspection must be given by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered if

(a) delivered personally, at the time personal delivery is made;

(b) sent by mail, five (5) days after the day on which the notice is postmarked;

(c) sent by fax, at the time indicated on the confirmation of transmission; and

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor or assessment appraiser.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor or assessment appraiser attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the value of the assessable property may be assessed based on the information available.

(8) As part of an inspection under this section, access to, and the ability to examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property must be given, and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

11.(1) On or before May 1 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessor must enter the assessed value of each interest in land, as determined under this Law, in the assessment roll.

(3) The assessor may prepare the assessment roll required under subsection (1) on or after September 1 in the year before the year to which the assessment roll relates.

(4) The assessment roll must be in paper or electronic form and must contain the following information:

(a) the name and last known address of the holder of the interest in land;

(b) a short description of the interest in land;

(c) whether the property is land, improvements, or land and the improvements to it;

(d) the classification of the interest in land;

(e) the assessed value by classification of the interest in land;

(f) the total assessed value of the interest in land;

(g) the taxable assessment of the interest in land; and

(h) any other information the assessor considers necessary or desirable.

(5) If two or more persons are the holders of assessable property, the name of each of those persons is to be entered on the assessment roll with respect to the person's share of or interest in the property.

(6) Notwithstanding subsection (2), if two or more assessable properties are owned by the same person, the assessor may combine the assessment of those properties into a single assessment for the purposes of the assessment roll.

Certification by Assessor

12. On completion of an assessment roll and on or before May 1 in that year, the assessor must

(a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and

(b) deliver a copy of the certified assessment roll to Council.

Amendments to Assessment Roll

13.(1) Where the assessor amends the assessment roll under sections 19 or 20, or amends the assessment roll to reflect reconsideration decisions or implement decisions of the Assessment Review Board, the assessor must

(a) date and initial amendments made to the assessment roll; and

(b) report the change or correction to Council.

(2) Where the assessment roll is amended under this Law, other than under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date the assessment roll was certified under section 12.

(3) Where the assessment roll is amended under section 20, the amendments are an integral part of the assessment roll and are deemed to be effective as of the date of the amendment.

(4) The assessor must not amend the assessment roll contrary to a decision of the Assessment Review Board or a court of competent jurisdiction.

Validity of Assessment Roll

14.(1) An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

(a) valid and binding on all parties concerned, despite any

(i) omission, defect or error committed in, or with respect to, the assessment roll,

(ii) defect, error or misstatement in any notice required, or

(iii) omission to mail any notice required; and

(b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll.

(2) The fact that any information on the assessment roll contains an error, omission or misdescription does not invalidate any other information on the assessment roll or the assessment roll itself.

Inspection and Use of Assessment Roll

15.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

(a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or

(b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

(a) specifying the purpose for which the information is to be used; and

(b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

16.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

17.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

18.(1) Within fifteen (15) days after the assessment roll is completed and certified, an Assessment Notice must be mailed to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) The Assessment Notice may be sent by any means to the mailing address of the assessed person, or if requested by an assessed person, by facsimile or electronic mail at the number or address provided by the person.

(3) If a person purchases property or in any other manner becomes liable to be shown on the assessment roll as an assessed person, that person must give the assessor written notice of a mailing address to which Assessment Notices may be sent.

(4) An Assessment Notice may include a number of assessed properties if the same person is the assessed person for all of them.

(5) No assessment is invalid by reason of any error in the Assessment Notice or by reason of the non-receipt of the notice by the person to whom it was addressed.

(6) The Assessment Notice and the tax notice given under the Taxation Law relating to the same property may be sent together or may be combined on one notice.

(7) If an error, omission or misdescription is discovered in any of the information shown on an Assessment Notice, the assessor may prepare an amended Assessment Notice and send it to every person named in the assessment roll in respect of that assessable property.

(8) Subject to subsection 15(2) and subsection (9), the assessor must provide, to any person who requests it and pays to the assessor the fee of thirty dollars ($30), the information contained in the current Assessment Notice.

(9) Where information has been omitted or obscured under subsection 16(1), that same information must be omitted or obscured in any document provided further to subsection (8).

PART VII

CORRECTION AND AMENDMENT OF ASSESSMENT ROLL

Corrections and Additions to Assessment Roll

19.(1) If an error or omission in any of the information shown on the assessment roll is discovered, the assessor may, in consultation with the assessment appraiser if the error or omission relates to the assessed value, correct the assessment roll for the current year only.

(2) If the assessor makes a correction on the assessment roll respecting the property class, the assessed value, or the applicability of an exemption to the property, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

(3) A correction made under subsection (1) is effective from January 1 of the year with respect to which the assessment is made.

(4) If, after certification of the assessment roll a property is subdivided, the assessor may cancel the assessment of the property, reassess the resulting properties and amend the assessment roll accordingly.

(5) Where assessments are made under subsection (4), the assessor must mail an Assessment Notice to every person named on the assessment roll in respect of each new property.

(6) A person whose name is entered in the assessment roll may apply in writing to the assessor to have the name of any other person entered in the same assessment roll if that other person's name should have been entered in the roll.

(7) The assessor must comply with an application made pursuant to subsection (6) after verifying that the person named in the application is entitled to have his or her name entered in the assessment roll.

Supplementary Assessments

20.(1) The assessor must make any supplementary assessment that may be necessary to reflect a change if, after Assessment Notices are sent but on or before December 1st of the taxation year for which taxes are levied on the assessment mentioned in the notice, it is discovered that the assessed value of any property is not the same as the assessed value entered on the assessment roll by reason of

(a) the destruction of or damage to the property;

(b) the demolition, alteration or removal of an improvement;

(c) the construction of an improvement; or

(d) a change in the use of the property.

(2) A supplementary assessment must reflect

(a) the assessed value of any property that has not been previously assessed; or

(b) the change in the assessed value of any property since it was last assessed.

(3) If any property exempt from taxation under the Taxation Law ceases to be exempt on or before December 1 of the taxation year for which taxes are levied, the assessor must assess the person liable to assessment and enter a supplementary assessment on the assessment roll.

(4) If a supplementary assessment is made to the assessment roll under this section, the assessor must mail an amended Assessment Notice to every person named on the assessment roll in respect of the property affected.

PART VIII
RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

21.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and include the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration, including by asking the assessment appraiser to advise on valuation matters, and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX
ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

22.(1) Council must, by resolution, establish an Assessment Review Board to hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has

experience in assessment appeals in the Province and at least one (1) member who is a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

23.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board and a replacement member appointed to act, other than the chair, for his or her services at a rate of six hundred dollars ($600) per day, and

(b) the chair for his or her services at a rate of seven hundred and fifty dollars ($750) per day,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

24.(1) A person must not serve as a member of the Assessment Review Board if the person

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

(b) is the Chief of the First Nation or a member of Council;

(c) is an employee of the First Nation; or

(d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

25.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

(c) determine procedures to be followed at hearings consistent with this Law;

(d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and

(e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

26.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

(2) The secretary of the Assessment Review Board must

(a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and

(b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

27. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three (3) consecutive hearings of the Assessment Review Board; or

(c) fails to perform any of his or her duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

28. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals

29. The Assessment Review Board must hear and determine appeals made under this Part.

Notice of Appeal

30.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

(a) a completed Notice of Appeal,

(b) a copy of the Assessment Notice, and

(c) an administration fee of thirty dollars ($30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is

Asssessor
c/o George Gordon First Nation
P.O. Box 248
Punnichy, SK S0A 3C0

(3) The grounds for an appeal may be in respect of one or more of the following:

(a) the assessed value of the property;

(b) the assessment classification of the property;

(c) the applicability of an exemption to the property;

(d) any alleged error or omission in an assessment or Assessment Notice; and

(e) the liability of the holder to taxation under the Taxation Law.

(4) Where an appeal is commenced with respect to an amended or supplementary assessment, the appeal must be confined to the amended or supplementary assessment, as the case may be.

(5) No appeal may be brought respecting an assessment amended to reflect a decision of the Assessment Review Board or a court of competent jurisdiction.

Agents and Solicitors

31. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

32.(1) On delivery of a Notice of Appeal to the assessor, the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

Parties

33. The parties in a hearing are

(a) the George Gordon First Nation

(b) the complainant;

(c) the holder of the assessable property, if not the complainant;

(d) the assessor; and

(e) any person who the Assessment Review Board determines may be affected by the appeal upon request by that person.

Delivery of Documentation

34. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to an appeal to all other parties.

Timing for Hearing

35. Subject to section 48, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor, unless all parties consent to a delay.

Daily Schedule

36.(1) The chair must

(a) create a daily schedule for the hearings of the Assessment Review Board; and

(b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

37.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

38.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

39.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

(a) the appeal is not within the jurisdiction of the Assessment Review Board;

(b) the appeal was not filed within the applicable time limit; or

(c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

40.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board is not present at the time at which a hearing is to be held, the hearing must be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

Decisions

41. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

42. The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

43.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences and requiring the parties to attend a pre-hearing conference.

Orders to Attend or Produce Documents

44.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

(a) attend a hearing to give evidence, or

(b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar ($20) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

(a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar ($20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

45. The Assessment Review Board may

(a) hear all appeals on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

46. The Assessment Review Board may make orders requiring a party

(a) to pay all or part of the costs of another party in respect of the appeal,

(b) to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

47.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

48. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

(b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or

(c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

49.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

50.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty dollars ($20).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

(4) The assessor must make any changes to the assessment roll that are necessary to reflect a decision of the Assessment Review Board and must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Delivery of Documents under this Part

51.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document is considered delivered if

(a) delivered personally, at the time that personal delivery is made;

(b) sent by registered mail, on the fifth day after it is mailed;

(c) sent by fax, at the time indicated on the confirmation of transmission; or

(d) sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day is considered delivered at 09:00 on the next business day.

Appeals

52.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 50(1).

PART XI
GENERAL PROVISIONS

Disclosure of Information

53.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

54. Notwithstanding section 53, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

55. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in an assessment roll, Assessment Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

56.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law, a notice

(a) given by mail is deemed received on the fifth day after it is posted;

(b) posted on property is deemed received on the second day after it is posted; and

(c) given by personal delivery is deemed received upon delivery.

Interpretation

57.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

59. This Law comes into force and effect on the later of September 30, 2014 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of September, 2014, at George Gordon First Nation, in the Province of Saskatchewan.

A quorum of Council consists of five (5) members of Council.

signed Shawn Longman
Chief Shawn Longman

signed Corey Blind
Councilor Corey Blind

Councilor Byron Bitternose

signed John McNab
Councilor John McNab

signed Dennis Hunter
Councilor Dennis Hunter

Councilor Jason Morris

signed Terry Lynn McNab
Councilor Terry Lynn McNab

signed Ashley Whitehawk
Councilor Ashley Whitehawk

signed Hugh Pratt
Councilor Hugh Pratt

SCHEDULE I

PROPERTY CLASSES

Non-Arable (Range) Land and Improvements

Other Agricultural Land and Improvements

Residential

Multi-Unit Residential

Seasonal Residential

Commercial and Industrial

Elevators

Railway Rights-of-Way and Pipeline

SCHEDULE II

REQUEST FOR INFORMATION BY ASSESSOR
FOR THE GEORGE GORDON FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section __ of the *George Gordon First Nation Property Assessment Law, 2014,* I request that you provide to me, in writing, no later than _____ the following information and documents relating to the above-noted interest in land:

(1)

(2)

(3)

In providing the documents, please include a written, signed, declaration in the following form:

"I, _____, hereby declare that the information and documents enclosed with this declaration are complete, true and accurate to the best of my knowledge."

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

_____

Assessor for the George Gordon First Nation

Dated: _____ , 20__ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "assessable property")

_____

DATE: _____

TAKE NOTICE that, pursuant to section ____ of the *George Gordon First Nation Property Assessment Law, 2014*, the assessor or assessment appraiser for the George Gordon First Nation proposes to conduct an inspection of the above-referenced assessable property on _____ , 20___ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____, at _____ [*contact telephone number*], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the value of the assessable property may be determined based on the information available.

_____

Assessor for the George Gordon First Nation

Dated: _____ , 20__ .

SCHEDULE IV

DECLARATION OF PURPOSE FOR THE USE OF ASSESSMENT INFORMATION

I, _____, of _____, _____, _____, _____, declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(1) a complaint or appeal under the *George Gordon First Nation Property Assessment Law, 2014*;

(2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(3) other: _____

Signed: _____

Dated: _____ , 20__ .

SCHEDULE V

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that the assessment roll has been certified by the assessor for the George Gordon First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land:

The interest in land is classified as: _____

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TAXABLE ASSESSMENT: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *George Gordon First Nation Property Assessment Law, 2014*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form and accompanied by the fee specified in the *George Gordon First Nation Property Assessment Law, 2014*.

_____

Assessor for the George Gordon First Nation

Dated: _____ , 20__ .

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the George Gordon First Nation
c/o George Gordon First Nation
P.O. Box 248
Punnichy, SK S0A 3C0

PURSUANT to the provisions of the *George Gordon First Nation Property Assessment Law, 2014*, I hereby request a reconsideration of the assessment of the following interest in land:

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

(1)

(2)

(3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

_____

_____

_____ _____

Name of Applicant (please print) Signature of Applicant

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the George Gordon First Nation
c/o George Gordon First Nation
P.O. Box 248
Punnichy, SK S0A 3C0

PURSUANT to the Provisions of the *George Gordon First Nation Property Assessment Law, 2014*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land (*please include description of the assessable property, including assessment roll number, as described in the Assessment Notice*):

_____

The grounds for the appeal are (*please describe grounds of appeal in as much detail as possible*):

(1) _____

(2) _____

(3) _____

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

_____

_____

Name and address of any representative acting on complainant's behalf in respect of this appeal:

_____

_____

The required fee of **thirty dollars** ($30) is enclosed with this Notice of Appeal.

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20___ .

NOTE: A copy of the Assessment Notice (or complete extract of information therefrom) must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the George Gordon First Nation

PURSUANT to the provisions of the *George Gordon First Nation Property Assessment Law, 2014*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

_____ _____

Name of Complainant (please print) Signature of Complainant (or representative)

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____ , 20___

Time:_____ (A.M./P.M.)

Location: _____

AND TAKE NOTICE that you should bring to the hearing copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as ___ copies of:

_____

_____

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the George Gordon First Nation in respect of the assessment of _____].

The Assessment Review Board believes that you may have information that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to:

1. Attend before the Assessment Review Board at a hearing at

Date: _____ , 20___

Time: _____ (A.M./P.M.)

Location: _____

to give evidence concerning the assessment and to bring with you the following documents:

_____

_____

and any other documents in your possession that may relate to this assessment.

A twenty dollar ($20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [*list documents*] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

_____

Chair, Assessment Review Board

Dated: _____ , 20___ .

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____ , being the assessor for the George Gordon First Nation, hereby certify that this is the George Gordon First Nation assessment roll for the year 20___ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *George Gordon First Nation Property Assessment Law, 2014*.

_____

(Signature of Assessor)

Dated _____ , 20___ at _____ , _____ .
(City) (Province)

GEORGE GORDON FIRST NATION
PROPERTY TAXATION LAW, 2014

[Effective December 10, 2014]

TABLE OF CONTENTS

Part I	Citation	[s. 1]
Part II	Definitions and References	[s. 2]
Part III	Administration	[ss. 3–4]
Part IV	Liability for Taxation	[ss. 5–7]
Part V	Exemptions from Taxation	[ss. 8–9]
Part VI	Grants and Tax Abatement	[ss. 10–11]
Part VII	Levy of Tax	[ss. 12–13]
Part VIII	Tax Roll and Tax Notice	[ss. 14–18]
Part IX	Periodic Payments	[s. 19]
Part X	Payment Receipts and Tax Certificates	[ss. 20–21]
Part XI	Penalties and Interest	[ss. 22–24]
Part XII	Revenues and Expenditures	[ss. 25–26]
Part XIII	Collection and Enforcement	[ss. 27–30]
Part XIV	Seizure and Sale of Personal Property	[ss. 31–36]
Part XV	Seizure and Assignment of Taxable Property	[ss. 37–45]
Part XVI	Discontinuance of Services	[s. 46]
Part XVII	General Provisions	[ss. 47–53]

SCHEDULES

I Request for Information by Tax Administrator
II Tax Notice
III Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV Tax Certificate
V Tax Arrears Certificate
VI Notice of Seizure and Sale of Personal Property
VII Notice of Sale of Seized Personal Property
VIII Notice of Seizure and Assignment of Taxable Property
IX Notice of Sale of a Right to Assignment of Taxable Property
X Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to the law making authority of the George Gordon First Nation inherent rights to Sovereignty, Self Determination, Nationhood and Jurisdiction over their lands; and

B. Pursuant to the assertion of our sovereignty as members of the Cree and Saulteaux Nations and as signatories of Treaty 4; and

C. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

D. The Council of the George Gordon First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

E. The Council of the George Gordon First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal Management Act*;

NOW THEREFORE the Council of the George Gordon First Nation duly enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *George Gordon First Nation Property Taxation Law, 2014*.

PART II
DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations enacted under that Act;

"assessed value" has the meaning given to that term in the Assessment Law;

"Assessment Law" means the *George Gordon First Nation Property Assessment Law, 2014*;

"Assessment Review Board" means the assessment review board established under the Assessment Law;

"assessment roll" has the meaning given to that term in the Assessment Law;

"assessor" means a person appointed to that position under the Assessment Law;

"building" means any structure used or occupied or intended for supporting or sheltering any use or occupancy, and includes a trailer or mobile home that is:

(a) not in storage, and

(b) situated on the reserve for a period of more than thirty (30) days;

"Commission" means the First Nations Tax Commission established under the Act;

"Council" has the meaning given to that term in the Act;

"debtor" means a person liable for unpaid taxes imposed under this Law;

"expenditure law" means an expenditure law enacted under paragraph 5(1)(b) of the Act;

"First Nation" means the George Gordon First Nation, being a band named in the schedule to the Act;

"First Nation Corporation" means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

"Member of First Nation" means a member registered to the George Gordon First Nation pursuant to the *Indian Act.*

"FMB" means the First Nations Financial Management Board established under the Act;

"holder" means a person in possession of an interest in land or a person who, for the time being,

(a) is entitled through a lease, license or other legal means to possess or occupy the interest in land,

(b) is in actual occupation of the interest in land,

(c) has any right, title, estate or interest in the interest in land, or

(d) is a trustee of the interest in land;

"improvement" means

(a) a building or structure erected or placed on, over or under land or over or under water but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(b) anything affixed to or incorporated in a building or structure affixed to land but does not include machinery and equipment unless the machinery and equipment is used to service the building or structure,

(c) any resource production equipment of any mine or petroleum oil or gas well, and

(d) any pipeline on or under land;

"interest in land" or "property" means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

"local revenue account" means the local revenue account referred to in section 13 of the Act;

"locatee" means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

"Notice of Discontinuance of Services" means a notice containing the information set out in Schedule X;

"Notice of Sale of a Right to Assignment of Taxable Property" means a notice containing the information set out in Schedule IX;

"Notice of Sale of Seized Personal Property" means a notice containing the information set out in Schedule VII;

"Notice of Seizure and Assignment of Taxable Property" means a notice containing the information set out in Schedule VIII;

"Notice of Seizure and Sale" means a notice containing the information set out in Schedule VI;

"person" includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

"Personal Property" means property owned by an individual which is movable and not affixed to or associated with the land.

"property class" has the meaning given to that term in the Assessment Law;

"Province" means the province of Saskatchewan;

"registry" means any land registry in which interests in land are registered;

"reserve" means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

"resolution" means a motion passed and approved by a quorum of Council present at a duly convened meeting;

"tax administrator" means a person appointed by Council under subsection 3(1) to administer this Law;

"Tax Arrears Certificate" means a certificate containing the information set out in Schedule V;

"Tax Certificate" means a certificate containing the information set out in Schedule IV;

"Tax Notice" means a notice containing the information set out in Schedule II and includes an amended Tax Notice and a supplementary Tax Notice;

"tax roll" means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

"taxable assessment" has the meaning given to that term in the Assessment Law;

"taxable property" means an interest in land that is subject to taxation under this Law;

"taxation year" means the calendar year to which an assessment roll applies for the purposes of taxation;

"taxes" include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law; and

"taxpayer" means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Chief and/or Band Administrator, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

(a) interest accrues from the date that the taxes were originally paid to the First Nation;

(b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;

(c) interest will not be compounded; and

(d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

(a) subject to subsection (2), any interest in land held or occupied by a member of the George Gordon First Nation;

(b) subject to subsection (2), any interest in land held or occupied by the George Gordon First Nation or a George Gordon First Nation Corporation;

(c) property that is held and occupied by, and used for, an independent school, not operated for profit;

(d) property that is held and occupied by, and used for, a public school;

(e) a place of public worship and the land used in connection with it, subject to the following limits:

(i) the maximum amount of land is the greater of 0.81 hectare, and 10 square meters of land for every one square meter of occupied building space,

(ii) the place of public worship and land must be held by a religious organization, and

(iii) the exemption does not apply to any portion of property that is used as a residence or for any purpose other than as a place of public worship;

(f) property used solely as a hospital, not operated for profit, and excluding doctors' or nurses' residences;

(g) property held by a university and used for university purposes, not operated for profit;

(h) property used as a cemetery that is not operated for profit.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the George Gordon First Nation, the George Gordon First Nation, or a George Gordon First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the George Gordon First Nation, the George Gordon First Nation, or a George Gordon First Nation Corporation**.**

Taxation Agreements

9.(1) For the purposes of advancing the economic development, the social development, or environmental rehabilitation or protection of the reserve, the Council, subject to subsection (2), may enter into an agreement with a taxpayer reducing or eliminating the taxpayer's liability to taxation under this law.

(2) An agreement under subsection (1) must be in writing, approved by resolution of Council, signed and formally executed by the Chief on behalf of the First Nation and signed and formally executed by the taxpayer, and must:

(a) be limited to a duration of five taxation years or less;

(b) detail the nature and amount of the investment to be undertaken by the taxpayer in furtherance of one or more of the purposes set out in subsection (1);

(c) state the percentage of exemption from taxation liability to be provided to the taxpayer during the time the agreement is in effect;

(d) provide for the cancellation of the agreement by the First Nation and the re-establishment of the liability to taxation of the taxpayer if the investment described in paragraph "b" is not actually made;

(e) make the tax administrator responsible for administering the agreement on behalf of the First Nation, and name the person responsible for administering the agreement on behalf of the taxpayer.

(3) An agreement entered into pursuant to this section may provide for any other terms and conditions that Council and taxpayer think advisable in the circumstances which do not contradict the provisions of this Law or the Assessment Law or any other enactment of the First Nation.

(4) The Council may, from time to time, establish by resolution any forms, policies, or publications required to administer or publicize the tax agreement provision in this section.

(5) For the purposes of this section, "taxpayer" includes any person proposing to acquire an interest in land on the reserve in relation to a specific development.

PART VI
GRANTS AND TAX ABATEMENT

Annual Grants

10.(1) Council may provide for a grant to a holder:

(a) where the holder is a social services agency, or a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the agency or corporation.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

Annual Authorization

11. Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12.(1) On or before July 30th in each taxation year, Council must adopt a law setting the rate of tax to be applied to all properties.

(2) Taxes must be levied by applying the rate of tax against each one thousand dollars ($1,000) of the taxable assessment of the interest in land.

(3) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(4) Subsection (3) does not apply to supplementary taxes levied under section 17.

(5) Notwithstanding subsection (2), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before October 1st of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the George Gordon First Nation.

PART VIII
TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before August 15 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

(a) a description of the property as it appears on the assessment roll;

(b) the name and address of the holder entered on the assessment roll with respect to the property;

(c) the name and address of every person entered on the assessment roll with respect to the property;

(d) the assessed value and the taxable assessment by classification of property as it appears in the assessment roll, exclusive of exemptions, if any;

(e) the amount of taxes levied on the property in the current taxation year under this Law; and

(f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

(a) the amount of taxes levied on the property in the current taxation year under this Law; and

(b) the amount of any unpaid taxes from previous taxation years.

(4) The fact that any information shown on the tax roll contains an error, omission or misdescription does not invalidate any other information on the tax roll.

Annual Tax Notices

15.(1) On or before September 1 in each taxation year, the tax administrator must mail a Tax Notice to

(a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) If requested by a recipient, the tax administrator may provide a Tax Notice by facsimile or e-mail at the number or address provided by that person and the Tax Notice is deemed to have been mailed as required under subsection (1).

(4) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(5) A Tax Notice may include a number of taxable properties if the same person is the taxpayer for all of them.

(6) The Tax Notice and the Assessment Notice required under the Assessment Law relating to the same property may be sent together or may be combined into one notice.

(7) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator shall mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(8) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

(9) If a material error, omission or misdescription is discovered in any of the information shown on a Tax Notice, the tax administrator must prepare and send an amended Tax Notice to every person affected by the amendment.

(10) No defect, error or omission in the form or substance of a Tax Notice, or in its service, transmission or receipt, invalidates any subsequent proceedings for the recovery of taxes.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been amended in accordance with the Assessment Law, the tax administrator must amend the tax roll and mail an amended Tax Notice to every person affected by the amendment.

(2) If an error, omission or misdescription is discovered in any of the information shown on the tax roll, the tax administrator

(a) may correct the tax roll for the current year only; and

(b) on correcting the tax roll must prepare and send an amended Tax Notice to every person affected by the amendment.

(3) If it is discovered that no tax has been imposed on taxable property, the tax administrator may impose the tax for the current year only and must prepare and send a Tax Notice to every person affected by the amendment.

(4) If exempt property becomes taxable or taxable property becomes exempt under this Law, the tax administrator must

(a) correct the tax roll; and

(b) send an amended Tax Notice to every person affected by the amendment.

(5) Where the taxable status of property changes under subsection (4), the tax administrator must prorate the tax imposed so that the tax is payable only for the part of the year in which the property is not exempt.

(6) The date of every entry made on the tax roll under this section must be shown on the tax roll.

(7) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(8) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Supplementary Tax Roll

17.(1) Where a supplementary assessment is prepared under the Assessment Law, the tax administrator must prepare a supplementary tax roll.

(2) A supplementary tax roll must be in the same form and contain the same information shown on the tax roll with respect to each property on the supplementary tax roll, and must show the date for determining the tax that may be imposed for the taxation year.

(3) The tax administrator must

(a) prepare supplementary Tax Notices for all taxable property shown on the supplementary tax roll; and

(b) send the supplementary Tax Notices to every person entitled to a Tax Notice in respect of that property.

(4) Where a supplementary assessment is made in accordance with the Assessment Law, the amount of taxes levied in that taxation year is to be adjusted to correspond with

(a) the portion of the year following the date on which construction of the building was completed, unless the building or a portion of the building was occupied before that date, in which case the amount levied is to be adjusted to correspond with the portion of the year following the date of occupancy;

(b) the portion of the year that elapsed before the completion of the removal or demolition of the building; or

(c) the portion of the year that has elapsed since the value of the property changed.

(5) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(6) Where a supplementary Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the supplementary Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

19.(1) Council, with the consent of the locatee where applicable and where the terms of the lease so provide, may by resolution declare that taxes respecting an interest in land that is leased be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

(2) Where the First Nation has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

20. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

21.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is ten dollars ($10) for each tax roll folio searched.

PART XI
PENALTIES AND INTEREST

Penalty

22. If all or part of the taxes remain unpaid after October 1st of the year in which they are levied, a penalty of 10 percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

23. If all or any portion of taxes remains unpaid after October 1st of the year in which they are levied, the unpaid portion accrues interest at twelve percent (12%) per year.

Application of Payments

24. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII
REVENUES AND EXPENDITURES

Revenues and Expenditures

25.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

26.(1) Reserve funds established by Council shall

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(i) assumed third-party management of the First Nation's local revenue account, and

(ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation, the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

(a) securities of Canada or of a province;

(b) securities guaranteed for principal and interest by Canada or by a province;

(c) securities of a municipal finance authority or the First Nations Finance Authority;

(d) investments guaranteed by a bank, trust company or credit union; or

(e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

27.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

28.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

29.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

30.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered

(a) if delivered personally, on the day that personal delivery is made; and

(b) if sent by registered mail, on the fifth day after it is mailed.

(5) Copies of notices must be delivered

(a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and

(b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

31.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

32.(1) Before proceeding under subsection 31(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal

property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

33.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

34.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 33(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

35. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

36.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

37.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

38.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 42(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

39.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

40. The tax administrator must, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

41. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 42(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

42.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must notify the Minister of Indian Affairs and Northern Development in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 39(3).

Assignment of Taxable Property

43.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 42(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 42(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

44.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

45.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 39(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI
DISCONTINUANCE OF SERVICES

Discontinuance of Services

46.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII
GENERAL PROVISIONS

Disclosure of Information

47.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

48. Notwithstanding section 47, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

49. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law be affected by

(a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;

(b) an error or omission in a tax roll, Tax Notice, or any notice given under this Law; or

(c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

50.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

51.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

(a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;

(b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

(c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

(a) a notice given by mail is deemed received on the fifth day after it is posted;

(b) a notice posted on property is deemed received on the second day after it is posted; and

(c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

52.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

53. This Law comes into force and effect on the later of October 1, 2014, and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 22nd day of September, 2014, at George Gordon First Nation, in the Province of Saskatchewan.

A quorum of Council consists of five (5) members of Council.

signed Shawn Longman
Chief Shawn Longman

signed Corey Blind
Councilor Corey Blind

_____
Councilor Byron Bitternose

signed John McNab
Councilor John McNab

signed Dennis Hunter
Councilor Dennis Hunter

_____
Councilor Jason Morris

signed Terry Lynn McNab
Councilor Terry Lynn McNab

signed Ashley Whitehawk
Councilor Ashley Whitehawk

signed Hugh Pratt
Councilor Hugh Pratt

SCHEDULE I

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE GEORGE GORDON FIRST NATION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

DATE OF REQUEST: _____

PURSUANT to section 18(1) of the *George Gordon First Nation Property Taxation Law, 2014*, I request that you provide to me, in writing, no later than _____, the following information relating to the above-noted interest in land:

(1)

(2)

(3)

_____

Tax Administrator for the George Gordon First Nation

Dated: _____ , 20___ .

SCHEDULE II

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

PURSUANT to the provisions of the *George Gordon First Nation Property Taxation Law, 2014*, taxes in the amount of _____ dollars ($____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the George Gordon First Nation, located at reserve # 86 Administration Office, P.O Box 248, Punnichy, SK, S0A 3C0 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by October 1, 20___ shall incur penalties and interest in accordance with the *George Gordon First Nation Property Taxation Law, 2014*.

The name(s) and address(es) of the person(s) liable to pay the taxes is (are) as follows:

_____

_____

Assessed value:	$_____
Taxable assessment:	$_____
Taxes (current year):	$_____
Unpaid taxes (previous years)	$_____
Penalties:	$_____
Interest:	$_____
Total Payable	$_____

_____

Tax Administrator for the George Gordon First Nation

Dated: _____ , 20___ .

SCHEDULE III

COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY

For costs arising from the seizure and sale of personal property:

1.	For preparation of a notice	$150
2.	For service of notice on each person or place	$125
3.	For service of notice on each person or place by a process server, bailiff or delivery service	$250
4.	For advertising in newspaper	actual cost
5.	For staff time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule	$50 per person per hour
7.	Actual costs incurred by the First Nation for the seizure, storage and sale of personal property will be charged based on receipts.	

SCHEDULE IV

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *George Gordon First Nation Property Taxation Law, 2014*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars ($_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

_____

_____

_____

Tax Administrator for the George Gordon First Nation

Dated: _____ , 20___ .

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *George Gordon First Nation Property Taxation Law, 2014*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: $_____

Penalties: $_____

Interest: $_____

Total unpaid tax debt: $_____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____ , no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____ , a further penalty of _____ dollars ($_____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of twelve percent (12%) per year.

Payments must be made at the offices of the George Gordon First Nation # 86, located at the Administration Office, P.O. Box 248, Punnichy, SK, S0A 3C0 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

_____

_____

_____

Tax Administrator for the George Gordon First Nation

Dated: _____ , 20___ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant Part XIV of the *George Gordon First Nation Property Taxation Law, 2014*, seizing the personal property described as follows:

_____

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

_____

Tax Administrator for the George Gordon First Nation

Dated: _____ , 20___ .

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the George Gordon First Nation will take place on _____ , 20____ at _____ o'clock at _____ .

The following personal property, seized pursuant to section 31(1) of the *George Gordon First Nation Property Taxation Law, 2014*, will be sold at the public auction:

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of Saskatchewan and any remaining proceeds shall be paid to the debtor.

_____

Tax Administrator for the George Gordon First Nation

Dated: _____ , 20___ .

SCHEDULE VIII

NOTICE OF SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to Part XV of the *George Gordon First Nation Property Taxation Law, 2014*, seizing and selling a right to an assignment of the taxable property by public tender as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the George Gordon First Nation, a copy of which may be obtained from the tax administrator.

2. The tax administrator will

   (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and

   (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.

3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.

6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

8. A sale of a right to an assignment of taxable property by public tender is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the George Gordon First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.

10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

11. An assignment of the taxable property operates

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *George Gordon First Nation Property Taxation Law, 2014*.

_____

Tax Administrator for the George Gordon First Nation

Dated: _____ , 20___ .

SCHEDULE IX

NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF TAXABLE PROPERTY

TO: _____

(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

_____

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____ , 20___ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars ($_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the George Gordon First Nation.

The public tender [auction] will take place on:

_____ , 20____ at _____ o'clock at

_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars ($_____). The upset price is the lowest price for which the taxable property will be sold.

2. The public tender [auction}, including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the George Gordon First Nation as set out in this notice.

3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the "redemption period"). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the George Gordon First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *George Gordon First Nation Property Taxation Law, 2014*.

_____

Tax Administrator for the George Gordon First Nation

Dated: _____ , 20___ .

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

_____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars ($_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *George Gordon First Nation Property Taxation Law, 2014*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____ , being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

_____

Tax Administrator for the George Gordon First Nation

Dated: _____ , 20___ .

MISTAWASIS FINANCIAL ADMINISTRATION LAW

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–23]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–17]
Division 3 - Officers and Employees ..... [ss. 18–21]
Division 4 - Conduct Expectations ..... [ss. 22–23]
PART IV - Financial Management ..... [ss. 24–83]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 24–31]
Division 2 - Financial Institution Accounts ..... [ss. 32–33]
Division 3 - Expenditures ..... [ss. 34–41]
Division 4 - General Matters ..... [ss. 42–49]
Division 5 - Borrowing ..... [ss. 50–59]
Division 6 - Risk Management ..... [ss. 60–67]
Division 7 - Financial Reporting ..... [ss. 68–77]
Division 8 - Information and Information Technology ..... [ss. 78–83]
PART V - Capital Projects ..... [ss. 84–92]
PART VI - Miscellaneous ..... [ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation ..... [ss. 1–2]
PART II - Councillors and Committee Members ..... [ss. 3–10]
PART III - Officers and Employees ..... [ss. 11–17]
PART IV - Contractors ..... [ss. 18–23]

WHEREAS:

A. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation; and

B. The Council of the Mistawasis First Nation considers it to be in the best interests of the First Nation to make a law for such purposes.

NOW THEREFORE the Council of the Mistawasis First Nation enacts as follows:

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 31, 2015.

PART I
CITATION

Citation

1. This Law may be cited as the *Mistawasis Financial Administration Law, 2015*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"business plan" means a plan that describes in detail how the First Nation is going to achieve its policies, strategies and objectives on a short-term basis (three to five years);

"budget" means the annual budget of the First Nation that has been approved by the Council;

"chief financial officer" means the person appointed chief financial officer under section 19;

"code" means a code adopted by the First Nation under the *First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chair" means the person appointed or elected to act as the chair of the Council;

"Council vice-chair" means the person appointed or elected to act as the vice-chair of the Council;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"director of operations" means the person appointed director of operations under section 18;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial plan" means a plan that sets out the necessary steps, activities, resources, equipment and materials needed to achieve the First Nation's goals and objectives;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means Mistawasis;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada or any predecessor organization, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the director of operations, chief financial officer, tax administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Chief, the Council chair, the Council vice-chair, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"operational plan" means a plan that sets out detailed short term plans and resources, including staffing and financial for the First Nation to achieve its long term objectives set by the strategic plan by setting what portions of the strategic plan will be put into operation during a given period, and its operational objectives ranked by their importance in achieving the operational goals;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act;

"strategic plan" means a plan that outlines the First Nation's overall direction, philosophy, purpose and long term objectives, which examines the First Nation's current status in terms of its strengths, weaknesses, opportunities, threats steps and obstacles that need to be taken or addressed to achieve its long term objectives and comprehensive community plan; and

"tax administrator" means the tax administrator appointed under the First Nation's local revenue laws.

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation, or in any other location or manner deemed appropriate by the Council.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation;

(d) the approval of borrowing of the First Nation; and

(e) the approval of the First Nation providing a guarantee or other financial commitments regarding the borrowing of funds by any other person.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the chief financial officer must prepare a report separately listing the total amount of remuneration paid and expenses reimbursed by the First Nation to each members of the Council.

Division 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice-chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the director of operations and the chief financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The director of operations or the chief financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the director of operations or the chief financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the director of operations, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Director of Operations

18.(1) The Council must appoint a person as director of operations of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the director of operations is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the director of operations considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the director of operations under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the director of operation's duties specified in this Law.

(3) The director of operations may assign the performance of any of the director of operation's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the director of operations of the responsibility to ensure that these duties or functions are carried out properly.

Chief Financial Officer

19.(1) The Council must appoint a person as chief financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the director of operations, the chief financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the tax administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the chief financial officer under this Law; and

(o) to carry out any other activities specified by the director of operations that are not contrary to the Act or inconsistent with the chief financial officer's duties under this Law.

(3) With the approval of the director of operations, the chief financial officer may assign the performance of any of the duties or functions of the chief financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the chief financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Tax Administrator

20.(1) The tax administrator reports to the director of operations in respect of the performance of any of the tax administrator's duties or functions under this Law.

(2) With the approval of the director of operations, the tax administrator may assign the performance of any of the duties or functions of the tax administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the tax administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the director of operations, the chief financial officer, the tax administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the director of operations must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the director of operations must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the chief financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the director of operations or the chief financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The chief financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The chief financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

(4) Money received under an agreement entered into by the First Nation must be used for the purpose, if any, provided for in the agreement.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The director of operations may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the director of operations the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The director of operations or the chief financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The tax administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the director of operations or chief financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

Division 4 - General Matters

Prepayment of Expenses

42.(1) The director of operations or the chief financial officer may approve a prepayment of expenses, except wages, salaries, per diems, honoraria or travel allowances that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The tax administrator may approve a prepayment of expenses, except wages, salaries, per diems, honoraria or travel allowances that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off or forgiven

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Disclosure of Write offs or Extinguishment of Debt

48. Any debt or obligation owed to the First Nation that is written off or forgiven must be disclosed to the members in the annual report referred to in section 77.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money, provide guarantees or other financial commitments or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money, provide guarantees or other financial commitments or grant security, the Council may authorize the chief financial officer to borrow money, provide guarantees or other financial commitments or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the chief financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the chief financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by property tax revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the director of operations or the chief financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the tax administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the chief financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the chief financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the chief financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in any investment that is authorized to be made by Trustees under the Trustees Act of Saskatchewan, including but not limited to, one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions; or

(e) any investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under Trustees Act of Saskatchewan.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Prohibited Investments in First Nation Member Activities

64. The First Nation shall not make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest.

Administration of Investments and Loans

65. If the First Nation is authorized to make an investment or loan under this Law, the chief financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the director of operations must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the director of operations must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the chief financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the chief financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The chief financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the chief financial officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the chief financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The chief financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal-year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada or predecessor organization.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards or,

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Canadian Institute of Chartered Accountants, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the Province of Saskatchewan or any predecessor organization, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the end of the fiscal year for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chair,

(ii) the chair of the Finance and Audit Committee, and

(iii) the chief financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation;

(c) any write off or extinguishment of debt; and

(d) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The director of operations must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the director of operations to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The director of operations must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The director of operations must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The tax administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The chief financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V

CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the director of operations must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The director of operations must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the director of operations must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the chief financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The director of operations may retain the services of a professional engineer or other consultant to assist the director of operations, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

MISCELLANEOUS

Board Standards and Authority

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3) of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that

third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the director of operations or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the director of operations under subsection 96(3), the director of operations must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the director of operations, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The director of operations and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

103.(1) All sections of this Law, other than sections 11, 12, 13, 14, 15, 16, 17 and Part V, come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Sections 11, 12, 13, 14, 15, 16, 17 and Part V come into force the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority or on any such earlier date as determined by the Council.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of February, 2015, at Mistawasis Reserve, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of four (4) members of Council was present throughout.

signed Daryl Watson
Chief Daryl Watson

signed William Badger
Councillor William Badger

_____
Councillor Carol LeDoux

signed Greg Pechawis
Councillor Greg Pechawis

signed Leslie Pechawis
Councillor Leslie Pechawis

signed Derek Sanderson
Councillor Derek Sanderson

signed Melvin Watson

Councillor Melvin Watson

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the director of operations:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The director of operations must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the director of operations must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the director of operations under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The director of operations must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the director of operations or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the director of operations or, in the case of the director of operations, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV
CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Muskeg Lake Cree Nation in the Province of Saskatchewan,

Muskeg Lake Cree First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MUSKEG LAKE CREE NATION

ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree First Nation Annual Expenditure Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act,* S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Bylaw No. 1 in Respect to Muskeg Lake Indian Reserve #102A*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A.*

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of

(a) all of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

9. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

10.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of August, 2015, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Gilbert Ledoux

Councillor Kelly J. Wolfe

Councillor Barrett Greyeyes

Councillor Dana Greyeyes

Councillor Albert Dean Lafond

Councillor Harry J. Lafond

Councillor Paul Ledoux

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$420,197
TOTAL REVENUES	**$420,197**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$15,000
b. Other General Government	
- Tax Exemption (Aspen Development)	$20,000
2. Community Development	
a. Education	$110,474
b. Economic Development	$25,000
3. Other Services	
a. Sewer and Water	$228,713
4. Contingency Amount	$21,010
TOTAL EXPENDITURES	$420,197
BALANCE	**$0**

Note: Muskeg Lake Cree Nation has a service agreement with the City of Saskatoon for the provision of water and sewer services. An amount of $228,713 is payable by the Muskeg Lake Cree Nation under the agreement for the budget period.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Muskeg Lake Cree Nation in the Province of Saskatchewan,

Muskeg Lake Cree Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

MUSKEG LAKE CREE NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"Assessment Law" means the *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*;

"First Nation" means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of August, 2015, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

Chief Gilbert Ledoux

Councillor Kelly J. Wolfe

Councillor Barrett Greyeyes

Councillor Dana Greyeyes

Councillor Albert Dean Lafond

Councillor Harry J. Lafond

Councillor Paul Ledoux

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER 1000
Commercial and Industrial	18.0828

PETER BALLANTYNE CREE NATION
FINANCIAL ADMINISTRATION LAW

[Effective date*]

TABLE OF CONTENTS

PART I - Citation ..... [s. 1]
PART II - Interpretation and Application ..... [ss. 2–7]
PART III - Administration ..... [ss. 8–23]
Division 1 - Council ..... [ss. 8–10]
Division 2 - Finance and Audit Committee ..... [ss. 11–17]
Division 3 - Officers and Employees ..... [ss. 18–21]
Division 4 - Conduct Expectations ..... [ss. 22–23]
PART IV - Financial Management ..... [ss. 24–83]
Division 1 - Financial Plans and Annual Budgets ..... [ss. 24–31]
Division 2 - Financial Institution Accounts ..... [ss. 32–33]
Division 3 - Expenditures ..... [ss. 34–41]
Division 4 - General Matters ..... [ss. 42–49]
Division 5 - Borrowing ..... [ss. 50–59]
Division 6 - Risk Management ..... [ss. 60–67]
Division 7 - Financial Reporting ..... [ss. 68–77]
Division 8 - Information and Information Technology ..... [ss. 78–83]
PART V - Capital Projects ..... [ss. 84–92]
PART VI - Miscellaneous ..... [ss. 93–103]
SCHEDULE – Avoiding And Mitigating Conflicts Of Interest
PART I - Interpretation ..... [ss. 1–2]
PART II - Councillors and Committee Members ..... [ss. 3–10]
PART III - Officers and Employees ..... [ss. 11–17]
PART IV - Contractors ..... [ss. 18–23]

WHEREAS, the Council of the Peter Ballantyne Cree Nation

A. Is mandated to implement a financial administration law to ensure that financial accountability to its membership is of the highest standards;

B. Pursuant to section 9 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting the financial administration of the first nation;

C. Considers the best interest of the First Nation to be served by making a financial administration law for such purposes and other purposes which may include the First Nation functioning as a self-governing First Nation;

* Different provisions of this Law come into force on different dates. The "Coming into Force" section of this Law details how the Law or different provisions of the Law are to come into force. Be advised that the First Nations Financial Management Board approved this Law on March 20, 2015.

D. Is making this financial administration law without prejudice to maintaining the power and authority or jurisdiction to make such laws pursuant to the inherent right of self-government of the First Nation;

E. Retains authority to pursue additional arrangements including alternative legislative arrangements, should the First Nation deem this to be in the best interests collectively of its membership, and so long as any such arrangements are not inconsistent with the Act, this financial administrative law, or any arrangements with the Board, Commission, or First Nations Finance Authority;

F. At all times maintains without abrogation or derogation to its existing Treaty and Aboriginal rights: and

G. The Council of the Peter Ballantyne Cree Nation considers it to be in the best interests of the First Nation to make a law for such purposes;

NOW THEREFORE the Council of the Peter Ballantyne Cree Nation enacts as follows:

PART I
CITATION

Citation

1. This Law may be cited as the *Peter Ballantyne Cree Nation Financial Administration Law, 2015*.

PART II
INTERPRETATION AND APPLICATION

Definitions

2.(1) Unless the context indicates the contrary, in this Law:

"Act" means the *First Nations Fiscal Management Act*;

"annual financial statements" means the annual financial statements of the First Nation referred to in Division 7 of Part IV;

"appropriation" means an allocation of money under a budget to the purposes for which it may be used;

"auditor" means the auditor of the First Nation appointed under section 73;

"Board" means the First Nations Financial Management Board established under the Act;

"Board standards" means the standards established from time to time by the Board under the Act;

"borrowing member" means a first nation that has been accepted as a borrowing member under section 76(2) of the Act and has not ceased to be a borrowing member under section 77 of the Act;

"budget" means the annual budget of the First Nation that has been approved by the Council;

"code" means a code adopted by the *First Nation under the First Nations Oil and Gas and Moneys Management Act* or a land code adopted by the First Nation under the *First Nations Land Management Act*;

"Commission" means the First Nations Tax Commission established under the Act;

"Commission standards" means the standards established from time to time by the Commission under the Act;

"Council" means the Council of the First Nation;

"Council chief" means the person elected to act as the chief of the First Nation;

"Council vice-chief" means the person appointed or elected to act as the vice-chief of the First Nation;

"councillor" means a member of the Council of the First Nation;

"dependent" means, in relation to an individual,

(a) the individual's spouse,

(b) a person under the age of majority in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian, or

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse;

"Finance and Audit Committee" means the Finance and Audit Committee established under section 12;

"financial administration" means the management, supervision, control and direction of all matters relating to the financial affairs of the First Nation;

"financial institution" means the First Nations Finance Authority, a bank, credit union or caisse populaire;

"financial competency" means the ability to read and understand financial statements that present accounting issues reasonably expected to be raised by the First Nation's financial statements;

"financial records" means all records respecting the financial administration of the First Nation, including the minutes of meetings of the Council and the Finance and Audit Committee;

"First Nation" means the Peter Ballantyne Cree Nation;

"First Nation's financial assets" means all money and other financial assets of the First Nation;

"First Nation's lands" means all reserves of the First Nation within the meaning of the *Indian Act*;

"First Nation law" means any law, including any by-law or code, of the First Nation made by the Council or the membership of the First Nation;

"First Nation's records" means all records of the First Nation respecting its governance, management, operations and financial administration;

"fiscal year" means the fiscal year of the First Nation set out in section 24;

"GAAP" means generally accepted accounting principles of the Chartered Professional Accountants of Canada, as revised or replaced from time to time;

"local revenue law" means a local revenue law made by the First Nation under the Act;

"local revenues" means money raised under a local revenue law;

"local revenues administrator" means the local revenues administrator appointed under the First Nation's local revenue laws;

"multi-year financial plan" means the plan referred to in section 25;

"officer" means the senior manager, senior financial officer, local revenues administrator and any other employee of the First Nation designated by the Council as an officer;

"officer of the Council" means the Council chief, councillors, the Council vice-chief, the chair of the Finance and Audit Committee or any other officer of the Council who is appointed or elected to office by the Council;

"other revenues" means other revenues as defined in section 3 of the *Financing Secured by Other Revenues Regulations* made under the Act;

"record" means anything on which information is recorded or stored by any means whether graphic, electronic, mechanical or otherwise;

"related body" means

(a) any agency of the First Nation,

(b) any corporation in which the First Nation has a material or controlling interest,

(c) any partnership in which the First Nation or another related body of the First Nation is a partner with a material or controlling interest, or

(d) a trust of the First Nation;

"senior financial officer" means the person appointed senior financial officer under section 19;

"senior manager" means the person appointed senior manager under section 18;

"special purpose report" means a report described in subsection 71(4);

"spouse" means, in relation to an individual, a person to whom the individual is married or with whom the individual has lived as a common law partner for at least one (1) year in a marriage-like relationship;

"standards" means the standards established from time to time under the Act; and

"Treaty" means Treaty 6 of 1876 (adhesion signed in 1894) entered into by the Peter Ballantyne Cree Nation

(2) Except as otherwise provided in this Law, words and expressions used in this Law have the same meanings as in the Act.

(3) Unless a word or expression is defined under subsection (1) or (2) or another provision of this Law, the definitions in the *Interpretation Act* apply.

(4) All references to named enactments in this Law are to enactments of the Government of Canada.

Interpretation

3.(1) In this Law, the following rules of interpretation apply:

(a) words in the singular include the plural, and words in the plural include the singular;

(b) words importing female persons include male persons and corporations and words importing male persons include female persons and corporations;

(c) if a word or expression is defined, other parts of speech and grammatical forms of the same word or expressions have corresponding meanings;

(d) the expression "must" is to be construed as imperative, and the expression "may" is to be construed as permissive;

(e) unless the context indicates otherwise, "including" means "including, but not limited to", and "includes" means "includes, but not limited to"; and

(f) a reference to an enactment includes any amendment or replacement of it and every regulation made under it.

(2) This Law must be considered as always speaking and where a matter or thing is expressed in the present tense, it must be applied to the circumstances as they arise, so that effect may be given to this Law according to its true spirit, intent and meaning.

(3) Words in this Law referring to an officer, by name of office or otherwise, also apply to any person designated by the Council to act in the officer's place or to any person assigned or delegated to act in the officer's place under this Law.

Posting of Public Notice

4.(1) If a public notice must be posted under this Law, the public notice is properly posted if a written notice is placed in a conspicuous and accessible place for public viewing in the principal administrative offices of the First Nation.

(2) Unless expressly provided otherwise, if a public notice of a meeting must be posted under this Law the notice must be posted at least fifteen (15) days before the date of the meeting.

Calculation of Time

5. In this Law, time must be calculated in accordance with the following rules:

(a) where the time limited for taking an action ends or falls on a holiday, the action may be taken on the next day that is not a holiday;

(b) where there is a reference to a number of days, not expressed as "clear days", between two events, in calculating that number of days the day on which the first event happens is excluded and the day on which the second event happens is included;

(c) where a time is expressed to begin or end at, on or within a specified day, or to continue to or until a specified day, the time includes that day;

(d) where a time is expressed to begin after or to be from a specified day, the time does not include that day; and

(e) where anything is to be done within a time after, from, of or before a specified day, the time does not include that day.

Conflict of Laws

6.(1) If there is a conflict between this Law and another First Nation law, other than a code or a local revenue law, this Law prevails.

(2) If there is a conflict between this Law and the Act, the Act prevails.

(3) If there is a conflict between this Law and a local revenue law, the local revenue law prevails.

Scope and Application

7. This Law applies to the financial administration of the First Nation.

PART III

ADMINISTRATION

Division 1 - Council

Responsibilities of Council

8.(1) The Council is responsible for all matters relating to the financial administration of the First Nation whether or not they have been assigned or delegated to an officer, employee, committee, contractor or agent by or under this Law.

(2) Subject to paragraph 5(1)(f) of the Act, this Law and any other applicable First Nation law, the Council may delegate to any of its officers, employees, committees, contractors or agents any of its functions under this Law except the following:

(a) the approval of Council policies, procedures or directions;

(b) the appointment of members, the chair and the vice-chair of the Finance and Audit Committee;

(c) the approval of budgets and financial statements of the First Nation; and

(d) the approval of borrowing of the First Nation.

Council Policies, Procedures and Directions

9.(1) Subject to subsection (2), the Council may establish policies and procedures and give directions respecting any matter relating to the financial administration of the First Nation.

(2) The Council must establish policies or procedures or give directions respecting the acquisition, management and safeguarding of First Nation assets.

(3) The Council must not establish any policies or procedures or give any directions relating to the financial administration of the First Nation that are in conflict with this Law, the Act or GAAP.

(4) The Council must ensure that all human resources policies and procedures are designed and implemented to facilitate effective internal financial administration controls.

(5) The Council must document all its policies, procedures and directions and make them available to any person who is required to act in accordance with them or who may be directly affected by them.

Reporting of Remuneration and Expenses

10.(1) In this section:

"expenses" includes the costs of transportation, accommodation, meals, hospitality and incidental expenses; and

"remuneration" means any salaries, wages, commissions, bonuses, fees, honoraria and dividends and any other monetary benefits – other than the reimbursement of expenses – and non-monetary benefits.

(2) Annually the senior financial officer must prepare a report separately listing the total amount of remuneration paid and expenses reimbursed by the First Nation to each councillor.

Division 2 - Finance and Audit Committee

Interpretation

11.(1) In this Division, "Committee" means the Finance and Audit Committee.

(2) For purposes of section 12,

(a) an individual is independent if the individual does not have a direct or indirect financial relationship with the First Nation government that could, in the opinion of Council, reasonably interfere with the exercise of independent judgment as a member of the Committee, and

(b) an individual does not have a financial relationship with the First Nation government as a result of the individual's receipt of the following from the First Nation:

(i) remuneration for acting in his or her capacity as a councillor or as a member of any first nation committee;

(ii) fixed retirement compensation;

(iii) payments or benefits paid in common to all First Nation members;

(iv) payments or benefits paid under a program or service universally accessible to First Nation members on published terms and conditions; or

(v) payments or benefits paid from a trust arrangement according to the terms of the trust.

Committee Established

12.(1) The Committee of the First Nation is established to provide Council with advice and recommendations in order to support Council's decision-making process respecting the financial administration of the First Nation.

(2) The Council must appoint not less than three (3) members of the Committee, a majority of whom must have financial competency and all of whom must be independent.

(3) The following individuals are not eligible to be members of the Committee:

(a) an individual who is an employee of the First Nation;

(b) an individual who has an immediate family member who is an officer of the First Nation;

(c) an individual who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor;

(d) an individual who has a dependent who provides consulting, advisory or other services to the First Nation or its related bodies as a contractor; or

(e) an individual who is a partner, owner or officer of an entity which provides accounting, consulting, legal or financial services to the First Nation or its related bodies.

(4) The Council must establish policies or procedures or give directions requiring

(a) confirmation, before appointment, that each potential member of the Committee is eligible to be a member and is independent; and

(b) each member of the Committee annually to sign a statement confirming that the member is independent.

(5) The Council may establish a policy that permits the Council to exempt an individual from subsection (3) but only under the following circumstances:

(a) an exemption may be given on one occasion only for a particular individual and the term of appointment of the individual must not be more than three consecutive years; and

(b) the Council, in temporary and exceptional circumstances, determines in its reasonable opinion that

(i) the individual is able to exercise the independent judgment necessary for the individual to fulfill his or her responsibilities as a member of the Committee regardless of the individual's relationship with the First Nation, and

(ii) the appointment of the individual to the Committee is considered to be in the best interests of the First Nation and its members.

(6) If the Committee consists of

(a) three (3) members, at least one (1) of the Committee members must be a councillor; and

(b) four (4) or more members, at least two (2) of the Committee members must be councillors.

(7) Subject to subsection (8), the Committee members must be appointed to hold office for staggered terms of not less than three (3) complete fiscal years.

(8) A Committee member may be removed from office by the Council if

(a) the member misses three (3) consecutively scheduled meetings of the Committee; or

(b) the chair of the Committee recommends removal.

(9) If a Committee member is removed from office, resigns or dies before the member's term of office expires, the Council must as soon as practicable appoint a new Committee member to hold office for the remainder of the first member's term of office.

Chair and Vice-chair

13.(1) The Council must appoint a chair and a vice- chair of the Committee, one of whom must be a councillor.

(2) If Council appoints a non-councillor as chair of the Committee,

(a) Council must send to the chair notices and agendas of all council meetings;

(b) on request of the chair, Council must provide the chair with any materials or information provided to Council respecting matters before it; and

(c) the chair may attend and speak at Council meetings.

Committee Procedures

14.(1) The quorum of the Committee is fifty percent (50%) plus one (1) of the total number of Committee members, including at least one (1) councillor.

(2) Except where a Committee member is not permitted to participate in a decision because of a conflict of interest, every Committee member has one (1) vote in all Committee decisions.

(3) In the event of a tie vote in the Committee, the chair of the Committee may cast a second tiebreaking vote.

(4) Subject to subsection (5), the senior manager and the senior financial officer must be notified of all Committee meetings and, subject to reasonable exceptions, must attend those meetings.

(5) The senior manager or the senior financial officer may be excluded from all or any part of a Committee meeting by a recorded vote if

(a) the subject matter relates to a confidential personnel or performance issue respecting the senior manager or the senior financial officer; or

(b) it is a meeting with the auditor.

(6) The Committee must meet

(a) at least once every three (3) months in each fiscal year as necessary to conduct the business of the Committee; and

(b) as soon as practical after it receives the audited annual financial statements and report from the auditor.

(7) The Committee must provide minutes of its meetings to the Council and report to the Council on the substance of each Committee meeting as soon as practicable after each meeting.

(8) Subject to this Law and any directions given by the Council, the Committee may make rules for the conduct of its meetings.

(9) After consultation with the senior manager, the Committee may retain a consultant to assist in the performance of any of its responsibilities.

Financial Planning Responsibilities

15.(1) The Committee must carry out the following activities in respect of the financial administration of the First Nation:

(a) annually develop, and recommend to the Council for approval, short, medium and long-term

(i) strategic plans, projections and priorities,

(ii) operational plans, projections and priorities,

(iii) business plans, projections and priorities, and

(iv) financial plans, projections and priorities;

(b) review draft annual budgets and recommend them to the Council for approval;

(c) on an ongoing basis, monitor the financial performance of the First Nation against the budget and report any significant variations to the Council; and

(d) review the quarterly financial statements and recommend them to the Council for approval.

(2) The Committee may make a report or recommendations to the Council on any matter respecting the financial administration of the First Nation that is not otherwise specified to be its responsibility under this Law.

Audit responsibilities

16. The Committee must carry out the following audit activities in respect of the financial administration of the First Nation:

(a) make recommendations to the Council on the selection, engagement and performance of an auditor;

(b) receive assurances on the independence of a proposed or appointed auditor;

(c) review and make recommendations to the Council on the planning, conduct and results of audit activities;

(d) review and make recommendations to the Council on the audited annual financial statements, including the audited local revenue account financial statements and any special purpose reports;

(e) periodically review and make recommendations to the Council on policies, procedures and directions on reimbursable expenses and perquisites of the councillors, officers and employees of the First Nation;

(f) monitor financial reporting risks and fraud risks and the effectiveness of mitigating controls for those risks taking into consideration the cost of implementing those controls;

(g) conduct a review of this Law under section 101 and, where appropriate, recommend amendments to the Council; and

(h) periodically review and make recommendations to the Council on the terms of reference of the Committee.

Council Assigned Responsibilities

17. The Council may assign to the Committee or another committee of the Council the following activities in respect of the financial administration of the First Nation:

(a) to develop, and recommend to the Council for approval, performance measurements and goals designed to confirm that management activities, including financial management, occur as planned;

(b) to prepare, and recommend to the Council for approval, cash management plans;

(c) to review and report to the Council on the financial content of any First Nation reports;

(d) to review, monitor and report to the Council on the appropriateness of the First Nation's accounting and financial reporting systems, policies and practices;

(e) to review, and recommend to the Council for approval, any proposed significant changes in the First Nation's accounting or financial reporting systems, policies, procedures or directions;

(f) to monitor the collection and receipt of the First Nation's financial assets, including debts owed to the First Nation;

(g) to review and report to the Council on the First Nation's risk management policies and control and information systems and, where appropriate, recommend improvements to the Council;

(h) to review the adequacy of security of information, information systems and recovery plans and, where appropriate, recommend improvements to the Council;

(i) to monitor compliance with the legal obligations of the First Nation, including legislative, regulatory and contractual obligations, and report to the Council;

(j) to review and report to the Council on the adequacy of financial administration personnel and resources;

(k) to review, monitor and report to the Council on the adequacy and appropriateness of the First Nation's insurance coverage respecting significant First Nation risks; and

(l) to review, monitor and report to the Council on material litigation and its impact on financial administration and reporting.

Division 3 - Officers and Employees

Senior Manager

18.(1) The Council must appoint a person as senior manager of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the Council, the senior manager is responsible for leading the planning, organization, implementation and evaluation of the overall management of all the day-to-day operations of the First Nation, including the following duties:

(a) to develop and recommend to the Council for approval, human resources policies and procedures for the hiring, management and dismissal of officers and employees of the First Nation;

(b) to prepare and recommend to the Council for approval, descriptions of the powers, duties and functions of all employees of the First Nation;

(c) to hire the employees of the First Nation, as the senior manager considers necessary, and to set the terms and conditions of their employment;

(d) to oversee, supervise and direct the activities of all officers and employees of the First Nation;

(e) to oversee and administer the contracts of the First Nation;

(f) to prepare, recommend to the Council and maintain and revise as necessary the organization chart referred to in section 21;

(g) to identify, assess, monitor and report on financial reporting risks and fraud risks;

(h) to monitor and report on the effectiveness of mitigating controls for the risks referred to in paragraph (g) taking into consideration the cost of implementing those controls;

(i) to perform any other duties of the senior manager under this Law; and

(j) to carry out any other activities specified by the Council that are not contrary to the Act or inconsistent with the senior manager's duties specified in this Law.

(3) The senior manager may assign the performance of any of the senior manager's duties or functions

(a) to an officer or employee of the First Nation; and

(b) with the approval of the Council, to a contractor or agent of the First Nation.

(4) Any assignment of duties or functions under subsection (3) does not relieve the senior manager of the responsibility to ensure that these duties or functions are carried out properly.

Senior Financial Officer

19.(1) The Council must appoint a person as senior financial officer of the First Nation and may set the terms and conditions of that appointment.

(2) Reporting to the senior manager, the senior financial officer is responsible for the day-to-day management of the systems of the financial administration of the First Nation, including the following duties:

(a) to ensure the financial administration systems, policies, procedures, directions and internal controls are appropriately designed and operating effectively;

(b) to administer and maintain all accounts of the First Nation;

(c) to prepare the draft annual budgets and any draft amendments to the component of the annual budget respecting the First Nation's local revenue account;

(d) to prepare the monthly financial information required in section 69, the quarterly financial statements required in section 70 and the draft annual financial statements required in section 71;

(e) to prepare the financial components of reports to the Council and of any short, medium and long-term plans, projections and priorities referred to in subsection 15(1);

(f) to actively monitor compliance with any agreements and funding arrangements entered into by the First Nation;

(g) to administer and supervise the preparation and maintenance of financial records and the financial administration reporting systems;

(h) to administer and supervise the maintenance of the records of all receipts and expenditures of the First Nation to facilitate the annual audit;

(i) to actively monitor compliance with the Act, this Law, any other applicable First Nation law, applicable standards and any policies, procedures and directions of the Council respecting the financial administration of the First Nation, other than those matters that are the responsibility of the local revenues administrator under this Law, another First Nation law or the Act;

(j) to prepare or provide any documentation and financial information required by the Council or the Finance and Audit Committee to discharge its responsibilities;

(k) to evaluate the financial administration systems of the First Nation and recommend improvements;

(l) to develop and recommend procedures for the safeguarding of assets and to ensure approved procedures are followed;

(m) to develop and recommend procedures for identifying and mitigating financial reporting and fraud risks and to ensure approved procedures are followed;

(n) to perform any other duties of the senior financial officer under this Law; and

(o) to carry out any other activities specified by the senior manager that are not contrary to the Act or inconsistent with the senior financial officer's duties under this Law.

(3) With the approval of the senior manager, the senior financial officer may assign the performance of any of the duties or functions of the senior financial officer to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the senior financial officer of the responsibility to ensure that these duties or functions are carried out properly.

Local Revenues Administrator

20.(1) The local revenues administrator reports to the senior manager in respect of the performance of any of the local revenues administrator's duties or functions under this Law.

(2) With the approval of the senior manager, the local revenues administrator may assign the performance of any of the duties or functions of the local revenues administrator under this Law to any officer, employee, contractor or agent of the First Nation, but this assignment does not relieve the local revenues administrator of the responsibility to ensure that these duties or functions are carried out properly.

Organizational Structure

21.(1) The Council must establish and maintain a current organization chart for the governance, management and administrative systems of the First Nation.

(2) The organization chart under subsection (1) must include the following information:

(a) all governance, management and administrative systems of the First Nation;

(b) the organization of the systems described in paragraph (a), including the linkages between them;

(c) the specific roles and responsibilities of each level of the organization of the systems described in paragraph (a); and

(d) all governance, management and administrative positions at each level of the organization of the systems described in paragraph (a), including

(i) the membership on the Council, Finance and Audit Committee and all other committees of the Council and the First Nation,

(ii) the senior manager, the senior financial officer, the local revenues administrator and other officers of the First Nation, and

(iii) the principal lines of authority and the responsibility between the Council, the committees referred to in subparagraph (i) and the officers referred to in subparagraph (ii).

(3) On request, the senior manager must provide a copy of the organization chart under subsection (1) to a councillor, a member of a committee referred to in subparagraph (2)(d)(i), an officer, employee or contractor or agent of the First Nation and a member of the First Nation.

(4) In the course of discharging his or her responsibilities under this Law, the senior manager must recommend to the Council for approval and implementation human resource policies and procedures that facilitate effective internal financial administration controls.

(5) The Council must take all reasonable steps to ensure that the First Nation hires or retains qualified and competent personnel to carry out the financial administration activities of the First Nation.

Division 4 - Conduct Expectations

Conduct of Councillors

22.(1) When exercising a power, duty or responsibility relating to the financial administration of the First Nation, a councillor must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) act honestly, in good faith and in the best interests of the First Nation;

(c) exercise the care, diligence and skill that a reasonably prudent individual would exercise in comparable circumstances; and

(d) avoid conflicts of interest and comply with the requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosures of private interests.

(2) If it has been determined under this Law or by a court of competent jurisdiction that a councillor has contravened this section, the Council must post a public notice of the details of the determination for a period of not less than thirty-one (31) days as soon as practicable after the contravention was determined.

Conduct of Officers, Employees, Contractors, etc.

23.(1) This section applies to

(a) an officer, employee, contractor and agent of the First Nation;

(b) a person acting under the delegated authority of the Council or the First Nation; or

(c) a member of a committee of the Council or the First Nation who is not a councillor.

(2) If a person is exercising a power, duty or responsibility relating to the financial administration of the First Nation, that person must

(a) comply with this Law, the Act, any other applicable First Nation law and any applicable standards;

(b) comply with all policies, procedures and directions of the Council; and

(c) avoid conflicts of interest and comply with any applicable requirements of the Schedule: Avoiding and Mitigating Conflicts of Interest, including required disclosure of potential conflicts of interest.

(3) The Council must incorporate the relevant provision of this section into

(a) the terms of employment or appointment of every officer or employee of the First Nation;

(b) the terms of every contract of a contractor of the First Nation;

(c) the terms of appointment of every member of a committee who is not a councillor; and

(d) the terms of appointment of every agent of the First Nation.

(4) If a person contravenes subsection (2), the following actions may be taken:

(a) an officer or employee may be disciplined, including dismissal;

(b) a contractor's contract may be terminated;

(c) the appointment of a member of a committee may be revoked; or

(d) the appointment of an agent may be revoked.

PART IV

FINANCIAL MANAGEMENT

Division 1 - Financial Plans and Annual Budgets

Fiscal Year

24. The fiscal year of the First Nation is April 1 to March 31 of the following year.

Multi-year Financial Plan

25. No later than March 31 of each year, the Council must approve a multi-year financial plan that

(a) has a planning period of five (5) years comprised of the current fiscal year and the four (4) succeeding fiscal years;

(b) is based on the projections of revenues, expenditures and transfers between accounts;

(c) sets out projected revenues, segregated by significant category;

(d) sets out projected expenditures, segregated by significant category;

(e) in respect of transfers between accounts, sets out the amounts from the tangible capital asset reserve account;

(f) shows all categories of restricted cash; and

(g) indicates whether in any of the five (5) years of the plan a deficit or surplus is expected from the projection of revenues and expenditures for that year.

Content of Annual Budget

26.(1) The annual budget must encompass all the operations for which the First Nation is responsible and must identify

(a) anticipated revenues, segregated by significant category, with estimates of the amount of revenue from each category;

(b) anticipated expenditures, segregated by significant category, with estimates of the amount of expenditure for each category; and

(c) any anticipated annual and accumulated surplus or annual and accumulated deficit and the application of year-end surplus.

(2) The revenue category of moneys derived from the First Nation's lands must be shown separately in the annual budget from other revenues and must include a sub-category for revenues from natural resources obtained from the First Nation's lands.

(3) In subsection (2), "natural resources" means any material on or under the First Nation's lands in their natural state which when extracted has economic value.

Budget and Planning Process Schedule

27.(1) On or before January 31 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft annual budget and a draft multi-year financial plan for the next fiscal year.

(2) On or before February 15 of each year, the Finance and Audit Committee must review

(a) the draft annual budget and recommend an annual budget to the Council for approval; and

(b) the draft multi-year financial plan and recommend a multi-year financial plan to the Council.

(3) On or before March 31 of each year, the Council must review and approve the annual budget for the First Nation for the next fiscal year.

(4) On or before June 15 of each year, the senior financial officer must prepare and submit to the Finance and Audit Committee for review a draft amendment of the component of the annual budget respecting the First Nation's local revenue account.

(5) On or before June 30 of each year, the Finance and Audit Committee must review the draft amendment of the component of the annual budget respecting the First Nation's local revenue account and recommend an amendment to the annual budget to the Council for approval.

(6) No later than July 15 of each year, the Council must approve the amendment of the component of the annual budget respecting the First Nation's local revenue account.

Additional Requirements for Budget Deficits

28. If a draft annual budget contains a proposed deficit, the Council must ensure that

(a) the multi-year financial plan of the First Nation demonstrates how and when this deficit will be addressed and how it will be serviced; and

(b) the deficit does not have a negative impact on the credit worthiness of the First Nation.

Amendments to Annual Budgets

29.(1) The annual budget of the First Nation must not be changed without the approval of the Council.

(2) Subject to subsection 27(6) and section 37, unless there is a substantial change in the forecasted revenues or expenses of the First Nation or in the expenditure priorities of the Council, the Council must not approve a change to the annual budget of the First Nation.

Local Revenue Account Budget Requirements

30. Despite any other provisions of this Law, any part of a budget relating to the local revenue account must be prepared, approved and amended in accordance with applicable provisions of the Act and of the Commission standards.

Policy for First Nation Information or Involvement

31.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of

(a) the annual budget, including any component of the annual budget respecting the First Nation's local revenue account;

(b) the multi-year financial plan; and

(c) budget deficits or extraordinary expenditures.

(2) The Council must post a public notice of each Council meeting when each of the following is presented for approval:

(a) the multi-year financial plan;

(b) the annual budget; and

(c) an amendment to the annual budget.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Division 2 - Financial Institution Accounts

Financial Institution Accounts

32.(1) No account may be opened for the receipt and deposit of money of the First Nation unless the account is

(a) in the name of the First Nation;

(b) opened in a financial institution; and

(c) authorized by the senior manager or the senior financial officer.

(2) The First Nation must establish the following accounts in a financial institution:

(a) a general account for money from any sources other than those described in paragraphs (b) to (e);

(b) a local revenue account for money from local revenues;

(c) a trust account if the First Nation has money held in trust;

(d) a land and resources account for money from revenues from the First Nation's lands; and

(e) a tangible capital asset reserve account for money set aside for purposes of section 86.

(3) The First Nation may establish any other accounts not referred to in subsection (2) as may be necessary and appropriate to manage the First Nation's financial assets.

Accounts Management

33.(1) The senior financial officer must ensure the safekeeping of all money received by the First Nation.

(2) The senior financial officer

(a) must deposit all money received by the First Nation as soon as practicable into the appropriate accounts described in section 32; and

(b) must not authorize payment of money from an account described in section 32 unless the payment relates to the subject matter for which the account was established and is otherwise authorized or permitted under this Law.

Division 3 - Expenditures

Prohibited Expenditures

34.(1) Money or financial assets in a trust account must not be used for a purpose other than that permitted under the terms of the trust.

(2) Money in a local revenue account must not be used for any purpose other than that permitted under a local revenue law.

(3) Money in a tangible capital asset reserve account must not be used for any purpose other than that described in Part V.

Prohibited Agreements

35. The First Nation must not enter into an agreement or undertaking that requires the First Nation to expend money that is not authorized by or that contravenes this Law.

No Expenditure Without Appropriation

36.(1) Subject to subsection 37(1), money must not be paid out of any account unless the expenditure is authorized under an appropriation.

(2) Subsection (1) does not apply to expenditures from a trust account where the expenditure is authorized under the terms of the trust.

Emergency Expenditures

37.(1) The senior manager may approve an expenditure for an emergency purpose that was not anticipated in the budget if the expenditure is not expressly prohibited by or under this Law or another First Nation law.

(2) The Council must establish policies and procedures to authorize expenditures under subsection (1).

(3) The expenditure under subsection (1) must be reported to the Council as soon as practicable and the Council must amend the budget to include the expenditure.

(4) Subsection (1) does not give the senior manager the authority to borrow for the purpose of making an expenditure for an emergency purpose.

Appropriations

38.(1) An amount that is appropriated in a budget must not be expended for any purpose other than that described in the appropriation.

(2) The total amount expended by the First Nation in relation to an appropriation must not exceed the amount specified in the budget for the First Nation for that appropriation.

(3) Every person who is responsible for managing an appropriation must establish and maintain a current record of commitments chargeable to that appropriation.

Payments after Fiscal Year-end

39.(1) Money appropriated in a budget for a fiscal year must not be expended after the end of the fiscal year except to discharge a liability incurred in that fiscal year.

(2) If the liabilities for an appropriation under subsection (1) exceed the unexpended balance of the appropriation at the end of the fiscal year, the excess must be

(a) charged against a suitable appropriation for the following fiscal year; and

(b) reported in the financial statements for the fiscal year in which the liability was incurred.

Requisitions for Payment

40.(1) No money may be paid out of any account without a requisition for payment as required under this section.

(2) No requisition may be made or given for a payment of money unless it is a lawful charge against an appropriation or an authorized use of money in a trust.

(3) No requisition may be made or given for payment of money that results in expenditures from a trust account in excess of the unexpended balance of the trust account.

(4) No requisition may be made or given for payment of money that reduces the balance available in an appropriation or trust account so that it is not sufficient to meet the commitments chargeable against it.

(5) A requisition may apply to one or more expenditures chargeable against one or more appropriations.

(6) A requisition must identify the appropriation or trust account out of which payment is to be made and must include a statement certifying that the expenditure is not prohibited under this section and that it is

(a) in accordance with the appropriation identified in the certified statement; or

(b) allowed without the authority of an appropriation under this Law.

(7) If a requisition is for the payment of performance of work or services or the supply of goods, the requisition must include a statement certifying that

(a) the work or services have been performed or the goods supplied, any conditions in an agreement respecting the work, services or goods have been met and the price charged or amount to be paid is in accordance with an agreement or, if not specified by agreement, is reasonable; or

(b) if payment is to be made before completion of the work or services, delivery of the goods or satisfaction of any conditions in an agreement, the payment is in accordance with the agreement.

(8) The senior manager or the senior financial officer must authorize payment out of, or sign a requisition for payment from, a trust account.

(9) The local revenues administrator must authorize payment out of a local revenue account.

(10) Subject to subsection (9), the senior manager or senior financial officer may authorize a payment out of, or sign a requisition for payment from, any appropriation.

(11) Subject to subsections (8) and (9), a person who is responsible for managing an appropriation may authorize payment out of, or sign a requisition for payment from, the appropriation.

Form of Payment

41. Payments by the First Nation may be made by cheque, draft, electronic transfer or other similar instrument signed by any two (2) of the persons referred to in subsections 40(8) to (10).

Division 4 - General Matters

Advances

42.(1) The senior manager or the senior financial officer may approve an advance to prepay expenses that are chargeable against an appropriation in the current fiscal year or an appropriation in the next fiscal year.

(2) The local revenues administrator may approve an advance to prepay expenses that are chargeable against an appropriation from the local revenue account in the current fiscal year or an appropriation from that account in the next fiscal year.

Holdbacks

43. If the First Nation withholds an amount payable under an agreement, the payment of the amount withheld must be charged to the appropriation from which the agreement must be paid even if the fiscal year for which it was appropriated has ended.

Deposit Money

44.(1) Money received by the First Nation as a deposit to ensure the doing of any act or thing must be held and disposed of in accordance with

(a) the agreement under which the deposit has been paid; and

(b) in the absence of any provisions respecting that matter, any policy or directions of the Council.

(2) The Council must make policies or procedures or give directions in respect of the disposition of deposit money referred to in subsection (1).

Interest

45.(1) All interest earned on the accounts described in subsection 32(2), other than a trust account, local revenue account, or tangible capital asset reserve account must be deposited in the general account referred to in paragraph 32(2)(a).

(2) All interest earned on

(a) a trust account must be retained in that account;

(b) the local revenue account must be retained in that account; and

(c) the tangible capital asset reserve account must be retained in that account.

(3) Subject to the *Interest Act*, the First Nation may charge interest at a rate set from time to time by the Council on any debts or payments owed to the First Nation that are overdue.

Refunds

46.(1) Money received by the First Nation that is paid or collected in error or for a purpose that is not fulfilled may be refunded in full or in part as circumstances require.

(2) The Council must establish policies and procedures respecting the refund of money under subsection (1).

Write Off of Debts

47. All or part of a debt or obligation owed to the First Nation may be written off

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Extinguishment of Debts

48. All or part of a debt or obligation owed to the First Nation may be forgiven only

(a) if approved by the Council; or

(b) if done under the authority of a policy or direction of the Council.

Year-end Surplus

49.(1) Subject to subsections (2) and (3), an operating surplus at the end of the fiscal year must be paid into the general account described in paragraph 32(2)(a).

(2) An operating surplus in the local revenue account at the end of the fiscal year must be retained in that account.

(3) An operating surplus in the tangible capital asset reserve account at the end of the fiscal year must be retained in that account.

Division 5 - Borrowing

Limitations on Borrowing

50.(1) Except as specifically authorized in this Law or in a local revenue law, the First Nation must not borrow money or grant security.

(2) Subject to this Law, if the First Nation is authorized in this Law to borrow money or grant security, the Council may authorize the senior financial officer to borrow money or grant security in the name of the First Nation

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Borrowing for Ordinary Operations

51.(1) The First Nation may incur trade accounts or other current liabilities payable within normal terms of trade for expenditures provided for in the budget for the fiscal year if the debt will be repaid from money appropriated under an appropriation for the fiscal year or is in respect of an expenditure that may be made without the authority of an appropriation under this Law.

(2) The First Nation may enter into agreements with financial institutions for overdrafts or lines of credit and, for the purpose of securing any overdrafts or lines of credit, may grant security to the financial institution in a form, amount, and on terms and conditions that the Council approves.

(3) The First Nation may enter into a general security agreement or a lease for the use or acquisition of lands, materials or equipment required for the operation, management or administration of the First Nation.

Financial Agreements

52.(1) The First Nation may enter into the following agreements in the name of the First Nation:

(a) for the purpose of efficient management of the First Nation's financial assets, agreements with financial institutions and related services agreements; and

(b) for the purpose of reducing risks or maximizing benefits in relation to the borrowing, lending or investing of the First Nation's financial assets, agreements with financial institutions respecting currency exchange, spot and future currency, interest rate exchange and future interest rates.

(2) Unless otherwise specified by the Council, the senior financial officer may enter into any agreements referred to in subsection (1) on behalf of the First Nation.

Borrowing for Authorized Expenditures

53.(1) If the general account described in paragraph 32(2)(a) is not sufficient to meet the expenditures authorized to be made from it and the senior financial officer recommends that money be borrowed to ensure that the general account is sufficient for these purposes, the First Nation may borrow an amount not exceeding a maximum amount specified by the Council and to be repaid within a specified period of time.

(2) Despite the repayment terms specified in subsection (1), if the money borrowed under subsection (1) is no longer required for the purpose for which it was borrowed, the money must be repaid as soon as possible.

Borrowing Member Requirements

54.(1) This section applies if the First Nation is a borrowing member.

(2) The First Nation must not obtain long-term financing secured by local revenues from any person other than the First Nations Finance Authority.

(3) The First Nation may only obtain long-term financing from the First Nations Finance Authority as permitted under its local revenue law and the Act.

(4) Money borrowed under subsection (2) may only be used for the purposes permitted under the Act.

(5) Money borrowed by the First Nation from the First Nations Finance Authority that is secured by other revenues may only be used for the purposes set out in section 4 of the *Financing Secured by Other Revenues Regulations* made under the Act.

Borrowing for New Capital Projects

55.(1) The Council must establish policies or procedures or give directions respecting the means by which members of the First Nation must be informed about or involved in consideration of borrowing for new capital projects described in subsection 89(2).

(2) The Council must post a public notice of each Council meeting when borrowing for new capital projects described in subsection 89(2) is presented for approval.

(3) Members of the First Nation may attend that part of the Council meeting when the matters referred to in subsection (2) are being considered.

Borrowing for Repayment of Debts

56. Subject to this Law and a local revenue law, the First Nation may borrow money that is required for the repayment or refinancing of any debt of the First Nation, other than a debt in relation to money borrowed under subsection 53(1).

Use of Borrowed Money

57.(1) Subject to this section and any local revenue law, money borrowed by the First Nation for a specific purpose must not be used for any other purpose.

(2) All or some of the money borrowed for a specific purpose by the First Nation and not required to be used immediately for that purpose may be temporarily invested under subsection 63(1) until required for that purpose.

(3) If some of the money borrowed for a specific purpose is no longer required for that purpose, that money must be applied to repay the debt from the borrowing.

Execution of Security Documents

58.(1) Subject to subsection (2), a security granted by the First Nation must be signed by a councillor designated by the Council and by the senior manager or the senior financial officer.

(2) A security granted by the First Nation in respect of local revenues must be signed by a councillor designated by the Council and by the local revenues administrator.

Operational Controls

59. The Council must establish policies or procedures or give directions respecting the establishment and implementation of an effective system of internal controls that ensures the orderly and efficient conduct of the First Nation's operations.

Division 6 - Risk Management

Limitation on Business Activity

60.(1) Subject to subsections (2) and (3), the First Nation must not

(a) carry on business as a proprietor;

(b) acquire an interest in a partnership as a general partner; or

(c) act as a trustee respecting property used for, or held in the course of, carrying on a business.

(2) The First Nation may carry on a business that

(a) is ancillary or incidental to the provision of programs or services or other functions of First Nation governance; or

(b) derives income from the granting of a lease or licence of or is in respect of

(i) an interest in, or natural resources on or under, the First Nation's lands or lands owned in fee simple by, or in trust for, the First Nation, or

(ii) any other property of the First Nation.

(3) The First Nation may carry on business activities for the primary purpose of profit if the Council determines that the business activities

(a) do not result in a material liability for the First Nation; or

(b) do not otherwise expose the First Nation's financial assets, property or resources to significant risk.

(4) The Council may impose terms and conditions on the conduct of any business activity permitted under this section in order to manage any risks associated with that activity.

Guarantees and Indemnities

61.(1) The First Nation must not give a guarantee unless the Council has considered the report of the senior financial officer under subsection (2).

(2) Before the Council authorizes a guarantee under subsection (1), the senior financial officer must prepare a report for Council identifying any risks associated with giving the guarantee and assessing the ability of the First Nation to honour the guarantee should it be required to do so.

(3) The First Nation must not give an indemnity unless it is

(a) authorized under section 100;

(b) necessary and incidental to and included in another agreement to which the First Nation is a party; or

(c) in relation to a security granted by the First Nation that is authorized under this Law or another First Nation law.

(4) Subject to a resolution described in section 100, the Council must make policies and directions respecting guarantees and indemnities as follows:

(a) specifying circumstances under which an indemnity may be given without Council approval;

(b) designating the persons who may give an indemnity on behalf of the First Nation and specifying the maximum amount of any indemnity which may be given by them;

(c) specifying any terms or conditions under which a guarantee or indemnity may be given; and

(d) specifying the records to be maintained of all guarantees and indemnities given by the First Nation.

Authority to Invest

62.(1) Except as specifically authorized in this Law or another First Nation law, the First Nation must not invest the First Nation's financial assets.

(2) If the First Nation is authorized in this Law to invest the First Nation's financial assets, the Council may authorize the senior financial officer to invest the First Nation's financial assets

(a) as specifically approved by the Council; or

(b) in accordance with the policies, procedures or directions made by the Council.

Approved Investments

63.(1) Money in an account described in section 32 that is not immediately required for expenditures may be invested by the First Nation in one or more of the following:

(a) securities issued or guaranteed by Canada, a province or the United States of America;

(b) fixed deposits, notes, certificates and other short-term paper of, or guaranteed by, a financial institution, including swaps in United States of America currency;

(c) securities issued by the First Nations Finance Authority or by a local, municipal or regional government in Canada;

(d) commercial paper issued by a Canadian company that is rated in the highest category by at least two (2) recognized security-rating institutions;

(e) any investments a trustee may make under an enactment of a province relating to trustees; or

(f) any other investments or class of investments prescribed by a regulation under the Act.

(2) Subject to the terms of the trust, money held in trust that is not immediately required for expenditures may be invested by the First Nation as permitted under the terms of the trust or under the laws of the jurisdiction in which the majority of the First Nation's lands are located.

(3) If the First Nation has established an investment account under section 32, the First Nation may invest money in that account in

(a) a company that is incorporated under the laws of Canada or of a province or territory and in which the First Nation is a shareholder;

(b) a trust in which the First Nation is a beneficiary;

(c) a limited partnership in which the First Nation is a partner; or

(d) a member investment program described in section 64.

(4) Despite any other provision in this section, the First Nation may only invest the following in investments specified in subsection 82(3) of the Act and in investments in securities issued by the First Nations Finance Authority:

(a) government transfer funds;

(b) local revenues; and

(c) other revenues, if the First Nation has a loan from the First Nations Finance Authority secured by other revenues.

Permitted Investments in First Nation Member Activities

64.(1) The First Nation may only make a loan to a member of the First Nation or to an entity in which a member of the First Nation has an interest if the loan is made from a program of the First Nation that has been approved by the Council and that meets the requirements of this section.

(2) Before the Council establishes a program under this section, the senior financial officer must prepare a report for Council identifying any risks associated with the program and the costs of administering the program.

(3) A program referred to in subsection (1) must satisfy the following criteria:

(a) the program must be universally available to all members of the First Nation;

(b) the terms and conditions of the program must be published and accessible to all members of the First Nation;

(c) all loans made from the program and all payments received from those loans must be set out in an annual report that includes details about the amounts loaned, the purposes of the loans, the names of those receiving a loan and repayments of principal and interest on the loans; and

(d) all loans must be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

(4) The Council must make policies or procedures or give directions for the operation of the program referred to in this section.

Administration of Investments and Loans

65.(1) If the First Nation is authorized to make an investment or loan under this Law, the senior financial officer may do all things necessary or advisable for the purpose of making, continuing, exchanging or disposing of the investment or loan.

(2) If the First Nation is authorized to make a loan under this Law, the Council must establish policies or procedures or give directions respecting the terms and conditions under which loans may be made, including a requirement that all loans be recorded in a written agreement that provides for proper security for repayment and sets out the terms for repayment of principal and interest.

Risk Assessment and Management

66.(1) Annually, and more often if necessary, the senior manager must identify and assess any significant risks to the First Nation's financial assets, the First Nation's tangible capital assets as defined in Part V and the operations of the First Nation.

(2) Annually, and more often if necessary, the senior manager must report to the Finance and Audit Committee on proposed plans to mitigate the risks identified in subsection (1) or, where appropriate, to manage or transfer those risks by agreement with others or by purchasing insurance.

Insurance

67.(1) On recommendation of the Finance and Audit Committee, the Council must procure and maintain in force all insurance coverage that is appropriate and commensurate with the risks identified in section 66 and any other risks associated with any assets, property or resources under the care or control of the First Nation.

(2) The Council may purchase and maintain insurance for the benefit of a councillor or an officer or their personal representatives against any liability arising from that person being or having been a councillor or an officer.

Division 7 - Financial Reporting

GAAP

68. All accounting practices of the First Nation must comply with GAAP.

Monthly Financial Information

69.(1) At the end of each month, the senior financial officer must prepare financial information respecting the financial affairs of the First Nation in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the financial information in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days following the end of the month for which the information was prepared.

Quarterly Financial Statements

70.(1) At the end of each quarter of the fiscal year, the senior financial officer must prepare financial statements for the First Nation for that quarter in the form and with the content approved by the Council on the recommendation of the Finance and Audit Committee.

(2) The senior financial officer must provide the quarterly financial statements in subsection (1) to the Council and the Finance and Audit Committee not more than forty-five (45) days after the end of the quarter of the fiscal year for which they were prepared.

(3) The quarterly financial statements in subsection (1) must be

(a) reviewed by the Finance and Audit Committee and recommended to Council for approval; and

(b) reviewed and approved by the Council.

(4) If the First Nation has a loan from the First Nations Finance Authority that is secured by other revenues, the senior financial officer must

(a) account for and report on all other revenues of the First Nation separately from other money of the First Nation; and

(b) provide the First Nations Finance Authority or the Board, on its request, with information respecting the other revenues account.

Annual Financial Statements

71.(1) At the end of each fiscal year the senior financial officer must prepare the annual financial statements of the First Nation for that fiscal year in accordance with GAAP and to a standard that is at least comparable to that generally accepted for governments in Canada.

(2) The annual financial statements must be prepared in a form approved by the Council on the recommendation of the Finance and Audit Committee.

(3) The annual financial statements must include the following information:

(a) the financial information of the First Nation for the fiscal year;

(b) the financial information for the local revenue account that is required to meet the Board standards respecting financial reporting of the local revenue account; and

(c) the revenue categories for the First Nation's lands referred to in subsection 26(2).

(4) The annual financial statements must include the following special purpose reports:

(a) a report setting out all payments made to honour guarantees and indemnities for that fiscal year;

(b) a report setting out the information required in section 10;

(c) a report setting out all debts or obligations forgiven by the First Nation;

(d) a report setting out the information required in paragraph 64(3)(c);

(e) if the First Nation has a land code in force, a report setting out moneys of the First Nation derived from First Nation lands, categorized and shown separately from other revenues and that includes a sub-category respecting revenues from natural resources obtained from First Nation lands; and

(f) any other report required under the Act or an agreement.

(5) The senior financial officer must provide draft annual financial statements to the Finance and Audit Committee for review within forty-five (45) days following the end of the fiscal year for which they were prepared.

(6) The Finance and Audit Committee must present draft annual financial statements to the Council for review within sixty (60) days following the end of the fiscal year for which they were prepared.

Audit Requirements

72.(1) The annual financial statements of the First Nation must be audited by the auditor not more than one hundred and twenty (120) days after the fiscal year end.

(2) The auditor must conduct the audit of the annual financial statements in accordance with generally accepted auditing standards established by the Chartered Professional Accountants of Canada.

(3) The auditor must conduct that part of the annual financial statements respecting the local revenue account in accordance with Board standards for the audit of local revenue accounts and must report on that account separately from other accounts.

(4) When conducting the audit, the auditor must provide

(a) an audit opinion of the annual financial statements; and

(b) an audit opinion or review comments on the special purpose reports referred to in subsection 71(4).

Appointment of Auditor

73.(1) The First Nation must appoint an auditor for each fiscal year to hold office until the later of

(a) the end of the Council meeting when the audited annual financial statements for that fiscal year are being considered; or

(b) the date the auditor's successor is appointed.

(2) The terms and conditions of the appointment of the auditor must be set out in an engagement letter approved by the Finance and Audit Committee and must include the auditor's obligation

(a) to confirm in writing that the annual financial statements and the audit of them comply with this Law, the Act, and Board standards; or

(b) to the extent they are not in compliance, to identify in writing consequential non-compliance matters.

(3) To be eligible for appointment as the auditor of the First Nation, an auditor must

(a) be independent of the First Nation, its related bodies, councillors and officers and members; and

(b) be a public accounting firm or public accountant

(i) in good standing with the Chartered Professional Accountants of Canada, the Certified General Accountants Association of Canada or the Society of Management Accountants of Canada and their respective counterparts in the province or territory in which the public accounting firm or public accountant is practicing, and

(ii) licensed or otherwise authorized to practice public accounting in the province or territory in which the majority of the reserve lands of the First Nation are located.

(4) If the auditor ceases to be independent, the auditor must as soon as practicable after becoming aware of the circumstances

(a) advise the First Nation in writing of the circumstances; and

(b) eliminate the circumstances that resulted in loss of independence or resign as the auditor.

Auditor's Authority

74.(1) To conduct an audit of the annual financial statements of the First Nation, the auditor must be given access to

(a) all records of the First Nation for examination or inspection and given copies of these records on request; and

(b) any councillor, officer, employee, contractor or agent of the First Nation to ask any questions or request any information.

(2) On request of the auditor, every person referred to in paragraph (1)(b) must

(a) make available all records referred to in paragraph (1)(a) that are in that person's care or control; and

(b) provide the auditor with full information and explanation about the affairs of the First Nation as necessary for the performance of the auditor's duties.

(3) The auditor must be given notice of

(a) every meeting of the Finance and Audit Committee; and

(b) the Council meeting where the annual audit, including the annual financial statements, will be considered and approved.

(4) Subject to subsection (6), the auditor may attend any meeting for which he or she must be given notice under this section or to which the auditor has been invited and must be given the opportunity to be heard at those meetings on issues that concern the auditor as auditor of the First Nation.

(5) The auditor may communicate with the Finance and Audit Committee, as the auditor considers appropriate, to discuss any subject that the auditor recommends be considered by the Committee.

(6) The auditor may be excluded from all or any part of a meeting of the Finance and Audit Committee or the Council by a recorded vote if the subject matter relates to the retaining or dismissal of the auditor.

Review of Audited Annual Financial Statements

75.(1) The audited annual financial statements must be provided to the Finance and Audit Committee for its review and consideration not more than one hundred and five (105) days after the fiscal year-end for which the statements were prepared.

(2) The Council must review and approve the audited annual financial statements not more than one hundred and twenty (120) days after the fiscal year-end for which the statements were prepared.

Access to Annual Financial Statements

76.(1) Before the annual financial statements may be published or distributed, they must

(a) be approved by the Council;

(b) be signed by

(i) the Chief of the First Nation or the Council chief,

(ii) the chair of the Finance and Audit Committee, and

(iii) the senior financial officer; and

(c) include the auditor's audit report of the annual financial statements and the auditor's audit opinion or review comments of the special purpose reports referred to in subsection 71(4).

(2) The audited annual financial statements and special purpose reports must be available for inspection by members of the First Nation at the principal administrative offices of the First Nation during normal business hours.

(3) The audited annual financial statements of the local revenue account, including the audit report, must be available for inspection by any person referred to in subsection 14(2) of the Act at the principal administrative offices of the First Nation during normal business hours.

Annual Report

77.(1) Not later than one hundred and eighty (180) days after the end of each fiscal year, the Council must prepare an annual report on the operations and financial performance of the First Nation for the previous fiscal year.

(2) The annual report referred to in subsection (1) must include the following:

(a) a description of the services and operations of the First Nation;

(b) a progress report on any established financial objectives and performance measures of the First Nation; and

(c) the audited annual financial statements of the First Nation for the previous fiscal year, including special purpose reports.

(3) The senior manager must provide the annual report referred to in subsection (1)

(a) to a member of the First Nation as soon as practicable after a request is made by the member;

(b) to the Board as soon as practicable after the report's publication, if the First Nation has a certificate issued by the Board under section 50(3) of the Act; and

(c) to the First Nations Finance Authority as soon as practicable after the report's publication, if the First Nation is a borrowing member.

(4) The Council must establish policies or procedures respecting, or give directions respecting, an accessible process and remedy available to First Nation members who have requested but have not been provided with the annual report of the First Nation including requiring

(a) the maintenance of a register for the annual report that identifies all members who have requested a copy of the annual report, the date each request was received and the date the annual report was provided to the member; and

(b) the senior manager to report quarterly to the Finance and Audit Committee on the steps taken to ensure compliance with subsection (3) and council policy made under this subsection.

Division 8 - Information and Information Technology

Ownership of Records

78.(1) All records that are produced by or on behalf of the First Nation or kept, used or received by any person on behalf of the First Nation are the property of the First Nation.

(2) The Council must establish policies or procedures or give directions to ensure that the records referred to in subsection (1) remain the property of the First Nation.

Operations Manual

79.(1) The senior manager must prepare and maintain a current operations manual respecting every element of the First Nation's administrative systems, including any financial administration systems referred to in this Law.

(2) The operations manual under subsection (1) must be made available to councillors, members of the Finance and Audit Committee and all other Council committees and officers and employees of the First Nation.

(3) If any part of the operations manual under subsection (1) is relevant to the services being provided by a contractor or agent of the First Nation, that part of the operations manual must be made available to the contractor or agent.

Record Keeping and Maintenance

80.(1) The senior manager must ensure that the First Nation prepares, maintains, stores and keeps secure all of the First Nation's records that are required under this Law or any other applicable law.

(2) The First Nation's records may not be destroyed or disposed of except as permitted by, and in accordance with, the policies, procedures or directions of the Council.

(3) All financial records of the First Nation must be stored for at least seven (7) years after they were created.

(4) The Council must establish policies and procedures or give directions respecting access of any persons to First Nation's records.

Account Records

81.(1) The local revenues administrator must prepare, maintain, store and keep secure a complete set of all records respecting the local revenue system of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations*.

(2) The senior financial officer must prepare, maintain, store and keep secure a complete set of all records respecting other revenues of the First Nation, including all records referred to in section 5 of the *Local Revenue Management Implementation Regulations* as amended by the *Financing Secured by Other Revenues Regulations*.

Confidentiality of Information

82.(1) No person may be given access to the First Nation's records containing confidential information except as permitted by, and in accordance with, the policies, procedures and directions of the Council.

(2) All persons who have access to the First Nation's records must comply with all policies, procedures or directions of the Council respecting the confidentiality, control, use, copying or release of that record or information contained in those records.

Information Technology

83. The Council must establish policies or procedures or give directions respecting information technology used by the First Nation in its operations to ensure the integrity of the First Nation's financial administration system and its database.

PART V
CAPITAL PROJECTS

Definitions

84. In this Part:

"capital project" means the construction, rehabilitation or replacement of the First Nation's tangible capital assets and any other major capital projects funded by local revenues in which the First Nation or its related bodies are investors;

"First Nation's tangible capital assets" means all non-financial assets of the First Nation having physical substance that

(a) are held for use in the production or supply of goods and services, for rental to others, for administrative purposes or for the development, construction, maintenance or repair of other tangible capital assets,

(b) have useful economic lives extending beyond an accounting period,

(c) are to be used on a continuing basis, and

(d) are not for sale in the ordinary course of operations;

"life-cycle management program" means the program of inspection, review and planning for management of the First Nation's tangible capital assets as described in section 88;

"rehabilitation" includes alteration, extension and renovation but does not include routine maintenance;

"replacement" includes substitution, in whole or in part, with another of the First Nation's tangible capital assets.

Council General Duties

85. The Council must take reasonable steps to ensure that

(a) the First Nation's tangible capital assets are maintained in a good and safe condition and to the same standard as a prudent owner of those assets;

(b) the rehabilitation or replacement of the First Nation's tangible capital assets is in accordance with a life-cycle management program described in this Part; and

(c) capital projects for the construction of buildings or other improvements are financed, planned and constructed in accordance with procedures and to standards that generally apply to the financing, planning and construction of public buildings and other improvements of organized communities in the region in which the majority of the First Nation's lands are located.

Tangible Capital Assets Reserve Fund

86. The Council must establish a tangible capital asset reserve fund for the purpose of funding expenditures for capital projects carried out under this Part.

Reports on Capital Projects

87. At each Finance and Audit Committee meeting, the senior manager must report on the following subjects:

(a) year to date borrowings, loans and payments in respect of each capital project;

(b) the status of a capital project, including

(i) a comparison of expenditures to date with the project budget,

(ii) a detailed description of any identified legal, financial, technical, scheduling or other problems, and

(iii) the manner in which a problem identified in subparagraph (ii) has been or will be addressed; and

(c) steps taken to ensure compliance with section 90 for every capital project.

Life-cycle Management Program

88.(1) The senior manager must establish and keep current a register of all the First Nation's tangible capital assets that identifies each of these assets and includes the following information:

(a) location and purpose of the asset;

(b) ownership and restrictions over ownership of the asset;

(c) year of acquisition;

(d) last inspection date of the asset;

(e) expected life of the asset at the time of acquisition;

(f) assessment of condition of the asset and its remaining useful life;

(g) estimated residual value of the asset;

(h) insurance coverage for the asset; and

(i) any other information required by the Council.

(2) On or before November 30 of each year, the senior manager must arrange for the inspection and review of the state of each of the First Nation's tangible capital assets to establish or update information respecting the following matters:

(a) its present use;

(b) its condition and state of repair;

(c) its suitability for its present use;

(d) its estimated remaining life;

(e) its estimated replacement cost;

(f) estimated dates and costs of its required future rehabilitation;

(g) a comparison of annual operating and maintenance costs, other than rehabilitation costs, for the last five (5) fiscal years;

(h) maintenance records for all periods up to the date of inspection; and

(i) property and liability insurance covering the capital asset and its use or operation.

(3) On or before December 31 of each year, the senior financial officer must prepare the following:

(a) a schedule of annual routine maintenance, other than rehabilitation, for each of the First Nation's tangible capital assets for the next fiscal year;

(b) five (5), ten (10) and thirty (30) year forecasts of the estimated cost for rehabilitation or replacement of the First Nation's tangible capital assets;

(c) the proposed budget for rehabilitation of the First Nation's tangible capital assets for the next fiscal year, setting out

(i) each proposed rehabilitation project and its schedule,

(ii) the estimated cost, including contingencies, of each proposed rehabilitation project, and

(iii) the estimated amounts and timing of money that is required to carry out each proposed rehabilitation project; and

(d) the proposed budget for replacement of the First Nation's tangible capital assets for the next fiscal year setting out

(i) each proposed replacement project and its schedule,

(ii) the description of each asset to be replaced,

(iii) the estimated cost, including contingencies, of each proposed replacement project, and

(iv) the reasons why each proposed acquisition should be regarded as a replacement for the capital asset to be replaced.

Review by Finance and Audit Committee

89.(1) On or before January 15 of each year, the Finance and Audit Committee must review the information, schedules and budget prepared under section 88 for the following purposes:

(a) to identify any means to reduce the costs of each rehabilitation or replacement project included in the proposed budgets;

(b) to know the effect that each rehabilitation or replacement project included in the proposed budgets will have on the annual operating costs and routine maintenance costs in future years; and

(c) to determine whether any significant savings might be effected by coordinating the scheduling of projects, deferring any projects or carrying out rehabilitation projects rather than replacement projects.

(2) On or before January 15 of each year, the Finance and Audit Committee must review any plans for new construction of the First Nation's tangible capital assets, including the proposed schedule, budget and impact on annual operating costs and routine maintenance costs in future years.

Capital Projects – Contracts and Tenders

90.(1) The Council must establish policies or procedures or give directions respecting the management of capital projects, including the following:

(a) project planning, design, engineering, safety and environmental requirements;

(b) project costing, budgeting, financing and approval;

(c) project and contractor bidding requirements;

(d) tender, contract form and contract acceptance;

(e) course of construction insurance;

(f) project performance guarantees and bonding;

(g) project control, including contract management; and

(h) holdbacks, work approvals, payment and audit procedures.

(2) All First Nation capital projects must be managed in accordance with the policies, procedures or directions referred to in subsection (1).

Capital Project Consultants

91. The senior manager may retain the services of a professional engineer or other consultant to assist the senior manager, Finance and Audit Committee and Council to carry out their obligations under this Part.

Policy for Information or Involvement of Members

92. The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting capital projects; or

(b) the involvement of members of the First Nation in consideration of capital projects.

PART VI

MISCELLANEOUS

Compliance with Board Standards

93.(1) If the First Nation is a borrowing member or has a certificate issued by the Board under section 50(3)of the Act, the First Nation must comply with all the applicable Board standards.

(2) If the Council becomes aware that the First Nation is not complying with a Board standard referred to in subsection (1), the Council must as soon as practicable take the required actions to bring the First Nation into compliance with the Board standard.

(3) Without limiting section 53 of the Act, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the Council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's local revenues under the Act.

(4) Without limiting section 53 of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, if the First Nation is a borrowing member and the Board gives notice to the First Nation that third-party management of the First Nation's other revenues is required, the Council of the First Nation delegates to the Board

(a) the powers and authorities described in section 53(2) of the Act as adapted by the *Financing Secured by Other Revenues Regulations*, and

(b) any other of the Council's powers required to give effect to third-party management of the First Nation's other revenues under the Act.

Land Management Obligations

94.(1) If the First Nation has a land code under the *First Nations Land Management Act*, the First Nation must comply with the *First Nations Land Management Act* and any land code made by the First Nation as required or permitted under that Act.

(2) If the First Nation has a land code under the *First Nations Land Management Act*, the Council must establish and implement a policy that provides a method consistent with the requirements of the First Nation's land code for being accountable to members of the First Nation for the management of the First Nation's lands and for moneys earned from those lands to satisfy paragraph 6(1)(e) of the *First Nations Land Management Act*.

Oil and Gas Obligations

95. If the First Nation has a financial code under the *First Nations Oil and Gas and Moneys Management Act*, the First Nation must comply with that Act and any financial code made by the First Nation as required or permitted under that Act.

Reports of Breaches and Financial Irregularities, etc.

96.(1) Subject to subsections (2) and (3), if any person has reason to believe that

(a) an expenditure, liability or other transaction of the First Nation is not authorized by or under this Law or another First Nation law,

(b) there has been a theft, misappropriation or other misuse or irregularity in the funds, accounts, assets, liabilities and financial obligations of the First Nation,

(c) a provision of this Law has been contravened, or

(d) a person has failed to comply with the Schedule that forms part of this Law,

the person may disclose the circumstances to the chair of the Finance and Audit Committee.

(2) If a councillor becomes aware of any circumstances described under subsection (1), the councillor must report them to the chair of the Finance and Audit Committee.

(3) If an officer, employee, contractor or agent of the First Nation becomes aware of any circumstances described under subsection (1), the officer, employee, contractor or agent, as the case may be, must report them to the senior manager or the chair of the Finance and Audit Committee.

Inquiry into Report

97.(1) If a report is made to the senior manager under subsection 96(3), the senior manager must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(2) If a report is made to the chair of the Finance and Audit Committee under section 96, the chair must inquire into the circumstances reported and report the findings to the Finance and Audit Committee as soon as practicable.

(3) The Finance and Audit Committee may make a further inquiry into any findings reported to it under this section but, in any event, must make a report to the Council respecting any circumstances reported to the Finance and Audit Committee under this section, including the Committee's recommendations, if any.

Protection of Parties

98.(1) All reasonable steps must be taken by the senior manager, the members of the Finance and Audit Committee and the councillors to ensure that the identity of the person who makes a report under section 96 is kept confidential to the extent practicable in all the circumstances.

(2) A person who makes a report in good faith under section 96 must not be subjected to any form of reprisal by the First Nation or by a councillor, officer, employee, contractor or agent of the First Nation as a result of making that report.

(3) The senior manager and the chair of the Finance and Audit Committee must take all necessary steps to ensure that subsection (2) is not contravened and must report any contravention or suspected contravention to the Council.

(4) The Council must establish policies or procedures or give directions

(a) for the recording and safeguarding of reports made under section 96 and any records prepared during the inquiry or investigation into those reports;

(b) for the inquiry or investigation into reports made under section 96; and

(c) concerning the fair treatment of a person against whom a report has been made under section 96.

Liability for Improper Use of Money

99.(1) A councillor who votes for a resolution authorizing an amount to be expended, invested or used contrary to this Law or the First Nation's local revenue law is personally liable to the First Nation for that amount.

(2) Subsection (1) does not apply if the councillor relied on information provided by an officer or employee of the First Nation and the officer or employee was guilty of dishonesty, gross negligence or malicious or willful misconduct when providing the information.

(3) An amount owed to the First Nation under subsection (1) may be recovered for the First Nation by the First Nation, a member of the First Nation or a person who holds a security under a borrowing made by the First Nation.

(4) It is a good defence to any action brought against an officer or employee of the First Nation for unauthorized expenditure, investment or use of the First Nation's financial assets if it is proved that the officer or employee gave a written and signed warning to the Council that in his or her opinion, the expenditure, investment or use would be unlawful.

Indemnification against Proceedings

100.(1) In this section:

"indemnify" means pay amounts required or incurred to

(a) defend an action or prosecution brought against a person in connection with the exercise or intended exercise of the person's powers or the performance or intended performance of the person's duties or functions, or

(b) satisfy a judgment, award or penalty imposed in an action or prosecution referred to in paragraph (a);

"First Nation official" means a current or former councillor, officer or employee of the First Nation.

(2) Subject to subsection (3), the Council may by resolution indemnify or provide for the indemnification of a named First Nation official, a category of First Nation official or all First Nation officials in accordance with the terms specified in the resolution.

(3) The Council may not pay a fine that is imposed as a result of a First Nation official's conviction for an offence unless the offence is a strict or absolute liability offence.

Periodic Review of Law

101.(1) On a regular, periodic basis established by a policy of the Council, the Finance and Audit Committee must conduct a review of this Law

(a) to determine if it facilitates effective and sound financial administration of the First Nation; and

(b) to identify any amendments to this Law that may better serve this objective.

(2) The Council must establish policies or procedures or give directions for

(a) the provision of information to members of the First Nation respecting any proposed amendment of this Law; or

(b) the involvement of members of the First Nation in consideration of an amendment to this Law.

(3) The Council must post a public notice of each Council meeting when a proposed amendment to this Law is presented for approval.

(4) Members of the First Nation may attend that part of the Council meeting when the matter referred to in subsection (3) is being considered.

Provision of Law to First Nations Finance Authority

102. If the First Nation intends to apply to become a borrowing member, the Council must provide a copy of this Law to the First Nations Finance Authority as soon as practicable after the Board approves the Law.

Coming into Force

103.(1) This section and the operative portions of sections 1-7, 24, 26, 27, 29, 30, 68-76, 81 and 93 come into force the day after this Law is approved by the Board under section 9 of the Act.

(2) Subject to subsection (1), this Law comes into force on the day that is 36 months after the date when the First Nation becomes a borrowing member of the First Nations Finance Authority.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of March, 2015, at Prince Albert, in the Province of Saskatchewan at a duly called and conducted Council meeting at which the required quorum of 8 (_) members of Council was present throughout.

signed Peter A. Beatty
Chief Peter A. Beatty

signed Harold Linklater
Councillor Harold Linklater

signed Joan Beatty
Councillor Joan Beatty

signed Harvey Nataweyes
Councillor Harvey Nataweyes

signed Clay Sewap
Councillor Clay Sewap

signed Corny Ballantyne
Councillor Corny Ballantyne

signed Nora Bear
Councillor Nora Bear

signed Eileen Linklater
Councillor Eileen Linklater

SCHEDULE – AVOIDING AND MITIGATING CONFLICTS OF INTEREST

PART I

INTERPRETATION

Interpretation

1.(1) In this Schedule, "this Law" means the *Financial Administration Law* to which this Schedule is attached and forms a part.

(2) Except as otherwise expressly provided in this Schedule, words and expressions used in this Schedule have the same meanings as in this Law.

(3) Sections 3 and 5 of this Law apply to this Schedule.

(4) If there is a conflict between a provision of this Schedule and this Law, the provision of this Law applies.

Definition of Conflict of Interest

2.(1) In this Schedule, an individual has a "conflict of interest" when the individual exercises a power or performs a duty or function and at the same time knows or ought reasonably to have known that in the exercise of the power or performance of the duty or function there is an opportunity to benefit the individual's private interests.

(2) In this Schedule, an individual has an "apparent conflict of interest" if a reasonably well-informed person would perceive that the individual's ability to exercise a power or perform a duty or function of their office or position must be affected by the individual's private interests.

(3) In this Schedule, an individual's "private interests" means the individual's personal and business interests and include the personal and business interests of

(a) the individual's spouse,

(b) a person under the age of eighteen (18) years in respect of whom the individual or the individual's spouse is a parent or acting in a parental capacity,

(c) a person in respect of whom the individual or the individual's spouse is acting as guardian,

(d) a person, other than an employee, who is financially dependent upon the individual or the individual's spouse or on whom the individual is financially dependent, and

(e) an entity in which the individual or the individual in combination with any other person described in this subsection has a controlling interest.

(4) Despite subsections (1) and (2), an individual's private interests do not give rise to a conflict of interest if those interests

(a) are the same as those of a broad class of members of the First Nation of which the individual is a member; or

(b) are so remote or insignificant that they could not be reasonably regarded as likely to influence the individual in the exercise of a power or performance of a duty or function.

PART II

COUNCILLORS AND COMMITTEE MEMBERS

Application

3. This Part applies to all councillors of the First Nation and, where applicable, to all members of Council committees.

General Obligations

4.(1) Councillors must avoid circumstances that could result in the councillor having a conflict of interest or an apparent conflict of interest.

(2) Councillors must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

Disclosure of Interests

5.(1) In paragraph (2)(c) "real property" includes an interest in a reserve held under

(a) a certificate of possession under the *Indian Act*; or

(b) the First Nation's traditional land holding system pursuant to a band council resolution.

(2) A councillor must file a written disclosure of the following information with the senior manager:

(a) the names of the councillor's spouse and any persons or entities referred to in subsection 2(3);

(b) the employer of the councillor and the councillor's spouse;

(c) real property owned by the councillor or the councillor's spouse; and

(d) business interests and material investments of the councillor or the councillor's spouse, including in an entity referred to in paragraph 2(3)(e).

(3) A councillor must file a written disclosure under subsection (2) on the following occasions:

(a) within thirty (30) days of being elected to the Council;

(b) as soon as practical after a material change in the information previously disclosed; and

(c) on April 15 of each year that the councillor holds office.

(4) The senior manager must establish and maintain a register of all information disclosed by a councillor under this section and section 6.

(5) On request of a member of the First Nation or any person engaged in any aspect of the financial administration of the First Nation, the senior manager must permit that member or person to view the register referred to in subsection (4).

Gifts and Benefits

6.(1) A councillor or a person referred to in paragraphs 2(3)(a) to (d) in relation to that councillor must not accept a gift or benefit that might reasonably be seen to have been given to influence the councillor in the exercise of the councillor's powers or performance of the councillor's duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal protocol exchanges or social obligations associated with the councillor's office,

(ii) normal exchanges common to business relationships, or

(iii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

(3) Where a gift with a value greater than five hundred dollars ($500.00) is given to a councillor or a person referred to in subsection (1), the councillor must make a written disclosure of the gift to the senior manager under section 5, and the gift must be treated as the property of the First Nation.

(4) Subsection (3) does not apply to a gift received during a public cultural event of the First Nation.

Confidential Information

7.(1) Councillors must keep confidential all information that the councillors receive while performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) Councillors must only use confidential information referred to in subsection (1) for the specific purposes for which it was provided to the councillors.

(3) Councillors must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the councillor's private interests or those of relatives, friends or associates.

Procedure for Addressing Conflict of Interest

8.(1) As soon as a councillor becomes aware of circumstances in which the councillor has a conflict of interest, the councillor must disclose the circumstances of the conflict of interest at the next Council meeting.

(2) A councillor must leave any part of a Council meeting where the circumstances in which the councillor has a conflict of interest are being discussed or voted on.

(3) The minutes of a Council meeting must record the councillor's disclosure under subsection (1) and note the councillor's absence from the Council meeting when the circumstances in which the councillor has a conflict of interest were being discussed or voted on.

(4) A councillor must not take part in any discussions or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

(5) A councillor must not influence or attempt to influence in any way before, during or after a Council meeting any discussion or vote on any decision respecting the circumstances in which the councillor has a conflict of interest.

Procedure for Undisclosed Conflict of Interest

9.(1) If a councillor has reason to believe that another councillor has a conflict of interest or an apparent conflict of interest in respect of a matter before the Council, the councillor may request clarification of the circumstances at a Council meeting.

(2) If, as a result of a clarification discussion under subsection (1), a councillor is alleged to have a conflict of interest or an apparent conflict of interest and the councillor does not acknowledge the conflict of interest or apparent conflict of interest and take the actions required under section 8, the Council must determine whether the councillor has a conflict of interest or an apparent conflict of interest before the Council considers the matter referred to in subsection (1).

(3) The minutes of the Council meeting must record any determination made by the Council under subsection (2).

(4) If the Council determines under subsection (2) that a councillor has a conflict of interest or an apparent conflict of interest, the councillor must comply with section 8.

Obligations of Committee Members

10.(1) This section applies to all members of Council committees.

(2) Sections 4 and 6 to 9 apply to a member of a Council committee and all references in those sections to

(a) a councillor are considered to be references to a member of a Council committee; and

(b) a Council meeting are considered to be references to a committee meeting.

PART III

OFFICERS AND EMPLOYEES

Application

11. This Part applies to all officers and employees of the First Nation.

General Obligations

12.(1) In the performance of their duties and functions, an officer or employee must act honestly and in good faith and in the best interests of the First Nation.

(2) An officer or employee must avoid circumstances that could result in the officer or employee having a conflict of interest or an apparent conflict of interest.

(3) An officer or employee must avoid placing themselves in circumstances where their ability to exercise a power or perform a duty or function of their office or position could be influenced by the interests of any person to whom they owe a private obligation or who expects to receive some benefit or preferential treatment from them.

(4) The senior manager must ensure that every officer and employee is informed of their obligations under this Part and must take steps to ensure that employees comply with these obligations.

Disclosure of Conflict of Interest

13. If an officer or employee believes he or she has a conflict of interest, the officer or employee must

(a) disclose the circumstances in writing as soon as practical to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee; and

(b) refrain from participating in any discussions or decision-making respecting the circumstances of the conflict of interest until advised by the senior manager or the chair, as the case may be, on actions to be taken to avoid or mitigate the conflict of interest.

Gifts or Benefits

14.(1) An officer or employee or a member of their family must not accept a gift or benefit that might reasonably be seen to have been given to influence the officer or employee in the exercise of their powers or performance of their duties or functions.

(2) Despite subsection (1), a gift or benefit may be accepted if the gift or benefit

(a) would be considered within

(i) normal exchanges common to business relationships, or

(ii) normal exchanges common at public cultural events of the First Nation;

(b) is of nominal value;

(c) is given by a close friend or relative as an element of that relationship; or

(d) is of a type that the policies or directions of the Council have determined would be acceptable if offered by the First Nation to another person.

Outside Employment and Business Interests

15.(1) If an officer or employee is permitted under their terms of employment to have outside employment or business interests, the officer or employee must disclose these employment or business interests in writing to the senior manager or, in the case of the senior manager, to the chair of the Finance and Audit Committee.

(2) An officer or employee must ensure that any permitted outside employment or business interests do not unduly interfere with the exercise of their powers or performance of their duties and functions and that these activities are conducted on their own time and with their own resources.

Confidential Information

16.(1) An officer or employee must keep confidential all information that the officer or employee receives while exercising their powers or performing their duties or functions unless the information is generally available

(a) to members of the public; or

(b) to members of the First Nation.

(2) An officer or employee must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the officer or employee.

(3) An officer or employee must not make use of any information received in the course of exercising their powers or performing their duties or functions to benefit the officer or employee's private interests or those of relatives, friends or associates.

First Nation Property and Services

17.(1) Officers and employees must not use any personal property or services of the First Nation for any purposes unrelated to performance of their duties or functions unless that use is otherwise acceptable under the policies or directions of the Council.

(2) Officers and employees must not acquire any personal property of the First Nation unless it is done in accordance with policies or directions of the Council.

PART IV
CONTRACTORS

Application

18.(1) This Part applies to all contractors of the First Nation, other than a person who has an employment contract with the First Nation.

(2) In this Part, a reference to a contractor includes a reference to each employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation.

Contractor Acting as Officer or Employee

19. If a contractor is retained to exercise the powers or perform the duties or functions of an officer or employee, the contractor must comply with Part III of this Schedule as if the contractor were an officer or employee of the First Nation.

General Obligations

20.(1) A contractor must act at all times with integrity and honesty

(a) in its dealings with the First Nation; and

(b) in its dealing with any third party when the contractor is representing or acting on behalf of the First Nation.

(2) A contractor must not attempt to obtain preferential treatment from the First Nation by offering gifts or benefits that a councillor, committee member, officer or employee is prohibited from accepting under this Schedule.

(3) A contractor must ensure that every employee or agent of the contractor who is engaged to perform duties or functions under the contract with the First Nation is informed of their obligations under this Part and must take steps to ensure that these employees or agents comply with these obligations.

Confidential Information

21.(1) A contractor must keep confidential all information that the contractor receives in the course of performing their duties or functions unless the information is generally available to members of the public.

(2) A contractor must only use any confidential information referred to in subsection (1) for the specific purposes for which it was provided to the contractor.

(3) A contractor must not make use of any information received in the course of performing its duties or functions to benefit the contractor's interests or those of the contractor's relatives, friends or associates.

Business Opportunities

22. A contractor must not take advantage of a business or investment opportunity being considered by the First Nation and which the contractor becomes aware of while performing services for the First Nation unless the First Nation has determined not to pursue the opportunity.

First Nation Property and Services

23. If a contractor has been provided the use of any property or services of the First Nation in order to perform services for the First Nation, the contractor must not use the property or services for any purposes unrelated to performance of those services.

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the White Bear First Nation in the Province of Saskatchewan,

White Bear First Nations Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

1

WHITE BEAR FIRST NATIONS ANNUAL EXPENDITURE LAW 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *White Bear First Nations Property Assessment and Taxation By-Law 1997*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the White Bear First Nations, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *White Bear First Nations Property Assessment and Taxation By-Law 1997*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015 and

2
ending March 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of August 2015, at White Bear First Nations, in the Province of Saskatchewan.

A quorum of Council consists of Four (4) members of Council.

Chief Brian Standingready

Councilor Sandra Lonechild

Councilor Annette Lonechild

Councilor Thomas Maxie

Councilor Serain Sunkawaste

Councilor Everette Standingready

Councilor Tanya Littlechief

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$ 349,364.58
TOTAL REVENUES	**$ 349,364.58**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	$ 345,869.58
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	

4

d. Economic Development Program

e. Tourism

f. Trade and Industry

g. Land Rehabilitation and Beautification

h. Other Regional Planning and Development

6. Environment Health Services

a. Water Purification and Supply

b. Sewage Collection and Disposal

c. Garbage Waste Collection and Disposal

d. Recycling

e. Other Environmental Services

7. Fiscal Services

a. Long-term Payments to the First Nations Finance Authority

b. Interim Financing Payments to the First Nations Finance Authority

c. Other Payments

d. Accelerated Debt Payments

e. Other Fiscal Services

8. Other Services

a. Health

b. Social Programs and Assistance

c. Agriculture

d. Education

e. Other Service

9. Contingency Amounts	3,495.00
TOTAL EXPENDITURES	**$ 349,364.58**
BALANCE	**$ 0**

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the White Bear First Nation in the Province of Saskatchewan,

White Bear First Nations Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 19th day of August, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

1

WHITE BEAR FIRST NATIONS ANNUAL RATES LAW 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

"Assessment Law" means the *White Bear First Nations Property Assessment and Taxation By-Law 1997*;

"First Nation" means the White Bear First Nations, being a band named in the schedule to the Act;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *White Bear First Nations Property Assessment and Taxation By-Law 1997*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

2

6. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 6th day of August, 2015, at White Bear First Nations, in the Province of Saskatchewan.

A quorum of Council consists of Four (4) members of Council.

Chief Brian Standingready

Councilor Sandra Lonechild

Councilor Annette Lonechild

Councilor Thomas Maxie

Councilor Serain Sunkawaste

Councilor Everette Standingready

Councilor Tanya Littlechief

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER $1 OF ASSESSED VALUE
Saskatchewan	
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	
Residential	
Multi-Unit Residential	
Seasonal Residential	
Commercial and Industrial	2.78 %
Elevators	
Railway Rights-of-Way and Pipeline	2.78 %

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whitecap Dakota First Nation in the Province of Saskatchewan,

Whitecap Dakota First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHITECAP DAKOTA FIRST NATION
ANNUAL EXPENDITURE LAW, 2015

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Expenditure Law, 2015*.

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

"annual expenditure law" means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

"Assessment Law" means the *Whitecap Dakota First Nation Property Assessment Law, 2012*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

"local revenues" means money raised by the First Nation under a property taxation law;

"property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Whitecap Dakota First Nation Property Taxation Law, 2015*.

3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) section 9 of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of October, 2015, at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of two (2) members of Council.

Chief Darcy Bear

Councillor Dwayne Eagle

Councillor Frank Royal

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	$ 182,369
2. Other Revenue	
a. Grant in lieu of taxes	$1,100,000
TOTAL REVENUES	**$1,282,369**

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	$ 160,000
b. SAMA	$ 5,000
2. Protection Services	
a. Firefighting	$ 55,000
b. Police	$ 35,000
c. Regulatory Measures	$ 5,000
3. Transportation	
a. Roads and Streets	$ 250,000
4. Recreation and Cultural Services	
a. Recreation	$ 65,000
b. Culture	$ 50,000
5. Community Development	
a. Education	$ 100,000
b. Housing	$ 200,000
c. Multi-Unit Housing	30,000
6. Environment Health Services	
a. Water Purification and Supply	$ 100,000
b. Sewage Collection and Disposal	$ 50,000
c. Garbage Waste Disposal	$ 90,000
7. Other Services	
a. Health	$ 50,000

8. Transfers into Reserve Funds	
a. Infrastructure Reserve	$ 25,650
9. Contingency Amounts	$ 11,719
TOTAL EXPENDITURES	**$ 1,282,369**
BALANCE	**$ 0**

$

Note: This Budget includes the attached Appendix.

Appendix A

Reserve Fund Balances

1. Infrastructure Reserve

Beginning balance as of March 31, 2015	$ 133,500
Transfers out	$ 0
Transfers in (2% of revenue)	$ 25,650
Projected interest income for the year	$ 1,250
Ending balance as of March 31, 2016	$ 160,400

First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Whitecap Dakota First Nation in the Province of Saskatchewan,

Whitecap Dakota First Nation Annual Rates Law, 2015

Dated at Kamloops, British Columbia this 28th day of October, 2015.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission

WHITECAP DAKOTA FIRST NATION
ANNUAL RATES LAW, 2015

WHEREAS:

A. Pursuant to Section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate to be applied to assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Rates Law, 2015.*

2. In this Law:

"Act" means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under the Act;

"Assessment Law" means the *Whitecap Dakota First Nation Property Assessment Law, 2012;*

"Property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

"Taxable property" means the property in a reserve that is subject to taxation under a property taxation law; and

"Taxation Law" means the *Whitecap Dakota First Nation Property Taxation Law, 2012.*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2015 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than 100.00 one hundred dollars ($100), the taxable property shall be taxed at 100.00 dollars ($100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Fiscal Management Board gives notice to council pursuant to the Act that the third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Fiscal Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the council under this Law and Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

7. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of October, 2015 at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of (2) members of Council

Chief Darcy Bear

Councillor Dwayne Eagle

Councillor Frank Royal

SCHEDULE

TAX RATES

Property Class	Rates per $1000 of Taxable Assessed Value
Residential	12.7668
Multi-Unit Residential	18.4107
Commercial and Industrial	23.1791

By-laws under the *Indian Act*

Règlements administratifs pris en vertu de la *Loi sur les Indiens*

First Nation by-laws approved by the Minister of Aboriginal Affairs and Northern Development under Section 83, and by-laws enacted under Section 81 and Section 85.1 of the *Indian Act*

Règlements administratifs des premières nations approuvés par le ministre des Affaires autochtones et du développement du Nord canadien en vertu de l'article 83, et règlements administratifs pris en vertu de l'article 81 et de l'article 85.1 de la *Loi sur les Indiens*

Alberta

ALEXANDER FIRST NATION

ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014

[Effective December 10, 2014]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 64 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011,* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Alexander First Nation duly enacts as follows:

1. This By-law may be cited as the *Alexander First Nation Annual Property Taxation Expenditure By-law, 2014*.

2. In this by-law:

"Act" means the *Indian Act,* R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Alexander First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Alexander First Nation Property Assessment and Taxation By-law - 2011.*

3. The First Nation's annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 02 day of May, 2014, at Alexander, in the Province of Alberta.

A quorum of Council consists of (4) members of Council.

signed Herb Arcand
Chief Herb Arcand

signed Armand Arcand
Councillor Armand Arcand

signed Kurt Burnstick
Councillor Kurt Burnstick

_____
Councillor Kimberly Paul

signed Marty Arcand
Councillor Marty Arcand

signed Curtis Arcand
Councillor Curtis Arcand

_____
Councillor Marcel Arcand

SCHEDULE

ALEXANDER FIRST NATION
2014 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax	$160,257.21
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES	$160,257.21
PART 2: EXPENDITURES	
1. General Government Expenditures	$ 48,326.00
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Service	$110,328.64
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	

e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	$ 1,602.57
TOTAL EXPENDITURES	$160,257.21

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexander First Nation, in the Province of Alberta, at a meeting held on the 22nd day of May 2015.

- **Alexander First Nation**
  Annual Property Taxation Expenditure By-law, 2015

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

ALEXANDER FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 64 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011,* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Alexander First Nation duly enacts as follows:

1. This By-law may be cited as the *Alexander First Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this by-law:

"Act" means the *Indian Act,* R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Alexander First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Alexander First Nation Property Assessment and Taxation By-law - 2011.*

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First

Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 22 day of May, 2015, at Alexander, in the Province of Alberta.

A quorum of Council consists of (4) members of Council.

Chief Kurt Burnstick

Councillor Armand Arcand

Councillor Audra Arcand

Councillor Marty Arcand

Councillor Allan Paul

Councillor Edwin Paul

Councillor Craig Yellowdirt

SCHEDULE

ALEXANDER FIRST NATION

2015 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 164,956.90
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 164,956.90**

PART 2: EXPENDITURES

1.	General Government Expenditures	50,680.00
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	112,626.90
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	
5.	Community Development	

a. Education
b. Planning and Zoning
c. Community Planning
d. Economic Development Program
e. Tourism
f. Trade and Industry
g. Land Rehabilitation and Beautification
h. Other Regional Planning and Development

6. Environment Health Services
   a. Water Purification and Supply
   b. Sewage Collection and Disposal
   c. Garbage Waste Collection and Disposal
   d. Recycling
   e. Other Environmental Services

7. Fiscal Services
   a. Long-term Payments to the First Nations Finance Authority
   b. Interim Financing Payments to the First Nations Finance Authority
   c. Other Payments
   d. Accelerated Debt Payments
   e. Other Fiscal Services

8. Other Services
   a. Health
   b. Social Programs and Assistance
   c. Agriculture
   d. Education
   e. Other Service

9.	Contingency Amounts	$	1,650.00
TOTAL EXPENDITURES		**$**	**164,956.90**
BALANCE		**$**	**0**

ALEXANDER FIRST NATION

TAX RATES BY-LAW 2014

[Effective December 10, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexander First Nation enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011* on March 21, 2011;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexander First Nation Tax Rates By-law 2014*.

2. Pursuant to Section 54 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 134;

(a) for non-residential and linear property 2.40%

(b) for machinery and equipment 1.69%

In Reserve No. 134A,

(a) for non-residential and linear property 1.33%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on May 30, 2014.

signed Herb Arcand
Chief Herb Arcand

signed Kurt Burnstick
Councillor Kurt Burnstick

_____
Councillor Armand Arcand

signed Curtis Arcand
Councillor Curtis Arcand

signed Mary Arcand
Councillor Mary Arcand

signed Kimberly Paul
Councillor Kimberly Paul

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexander First Nation, in the Province of Alberta, at a meeting held on the 22nd day of May 2015.

- **Alexander First Nation Tax Rates By-law 2015**

Dated at Ottawa, Ontario, this 24th day of July 2015.

Canada

ALEXANDER FIRST NATION
TAX RATES BY-LAW 2015

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexander First Nation enacted the *Alexander First Nation Property Assessment and Taxation By-law – 2011* on March 21, 2011;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexander First Nation Tax Rates By-law 2015*.

2. Pursuant to Section 54 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 134;

(a) for non-residential and linear property	2.40%
(b) for machinery and equipment	1.69%

In Reserve No. 134A,

(a) for non-residential and linear property	1.33%
(b) for machinery and equipment	1.00%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 22, 2015.

Chief (Kurt Burnstick)

Councillor (Armand Arcand)

Councillor (Audra Arcand)

Councillor (Marty Arcand)

Councillor (Allan Paul)

Councillor (Edwin Paul)

Councillor (Craig Yellowdirt)

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexis Nakota Sioux Nation, in the Province of Alberta, at a meeting held on the 5th day of May 2015.

- **Alexis Nakota Sioux Nation Annual Property Taxation Expenditure By-law, 2015**

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

Amended June 12, 2015: Changed to the correct year. 2015 to 2016

ALEXIS NAKOTA SIOUX NATION BAND COUNCIL RESOLUTION

Chronological no. - **2015 - 2016 / 133 – 3 – 6 – 14**

File reference no. -

ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

								Cash free balance
The Council of the **ALEXIS NAKOTA SIOUX NATION**								**Capital account** $ _____
Date of duly convened meeting	D-J		M		Y-A		Province	**Revenue account** $ _____
	0	5	0	5	1	5	Alberta	

WHEREAS *pursuant to section 83 of the Indian Act, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;*

AND WHEREAS *the Council of the Alexis Nakota Sioux Nation has enacted the Alexis First Nation Property Tax By-law, respecting taxation for local purposes on reserve;*

AND WHEREAS *the Council of the Alexis Nakota Sioux Nation has enacted the Taxation Expenditure By-law, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;*

NOW THEREFORE *the Council of the Alexis Nakota Sioux Nation duly enacts as follows:*

1. *This By-law may be cited as the Alexis Nakota Sioux Nation Annual Property Taxation Expenditure By-law, 2015.*

2. *In this by-law:*

"Act" *means the Indian Act, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;*

"annual budget" *means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;*

"Council" *has the meaning given to that term in the Act;*

"First Nation" *or "Band" means the Alexis Nakota Sioux Nation, being a band within the meaning of subsection 2(1) of the Indian Act;*

"interim budget" *means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;*

"local revenues" *means money raised by the First Nation under a property taxation by-law;*

"property taxation by-law" *means a by-law enacted by the First Nation under section 83 of the Act;*

"taxable property" *means property in a reserve that is subject to taxation under a property taxation by-law; and*

"Taxation By-law" *means the Alexis First Nation Property Tax By-law.*

3. *The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.*

4. *(1)The First Nation's interim budget for the budget year beginning* ***January 1, 2016****, and ending* ***December 31, 2016****, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.*

(2)The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. *The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.*

6. *This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.*

7. *Expenditures of local revenues must be made only in accordance with the annual budget.*

8. *Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.*

9. *Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.*

10. *Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.*

11. *This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.*

12. *The Schedule attached to this By-law forms part of and is an integral part of this By-law.*

13. *This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.*

THIS BY-LAW IS HEREBY DULY ENACTED *by Council on the* ***5th*** *day of* ***May*** *, 2015, at* ***a duly convened meeting****, in the Province of* ***Alberta****.*

*A quorum of Council consists of (****5****) members of Council.*

Quorum 6

(Chief Clayton "Tony" Alexis)

(Councillor Elizabeth Letendre)

(Councillor Henry Hank Alexis)

(Councillor Willard Alexis)

(Councillor Erwin Letendre)

(Councillor Donovan Josh Alexis)

(Councillor Pearl Potts)

(Councillor Corrine Potts)

FOR DEPARTMENT USE ONLY					
Expenditure	Authority – Indian Act Section	Source of funds ☐ Capital ☐ Revenue	Expenditure	Authority – Indian Act Section	Sources of Funds ☐ Capital ☐ Revenue
Recommending Officer			Recommending Officer		
Signature	Date		Signature	Date	
Approving Officer			Approving Officer		
Signature	Date		Signature	Date	

SCHEDULE

ALEXIS NAKOTA SIOUX NATION

2015 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 119,702.42
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 119,702.42**

PART 2: EXPENDITURES

1.	General Government Expenditures	$ 107,732.18
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	

5.	Community Development	
	a. Education	
	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	
	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	
	h. Other Regional Planning and Development	
6.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Recycling	
	e. Other Environmental Services	
7.	Fiscal Services	
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	
	a. Health	
	b. Social Programs and Assistance	
	c. Agriculture	
	d. Education	
	e. Other Service	
9.	Contingency Amounts	$ 11,970.24
TOTAL EXPENDITURES		**$119,702.42**
BALANCE		**$ 0**

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Alexis Nakota Sioux Nation, in the Province of Alberta, at a meeting held on the 5th day of May 2015.

- **Alexis Nakota Sioux Nation Tax Rates By-law 2015**

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

ALEXIS NAKOTA SIOUX NATION
TAX RATES BY-LAW 2015

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexis Nakota First Nation enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Alexis Nakota Sioux Nation Tax Rates By-law 2015*.

2. Pursuant to Section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 133;

(a) for non-residential and linear property	2.60%
(b) for machinery and equipment	1.79%

In Reserve No. 232,

(a) for non-residential and linear property	1.36%
(b) for machinery and equipment	0.92%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 05, 2015.

Chief Clayton (Tony) Alexis

Councillor Henry Alexis

Councillor Erwin Letendre

Councillor Corrine Potts

Councillor Willard Alexis

Councillor Elizabeth Letendre

Councillor Pearl Potts

Councillor Donovan J. Alexis

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Bigstone Cree First Nation, in the Province of Alberta, at a meeting held on the 25th day of May, 2015.

Bigstone Cree First Nation Annual Property Taxation Expenditure Bylaw 2015

Dated at Gatineau, Quebec

this 28th day of September 2015.

Colleen Swords
Deputy Minister

Canada

BIGSTONE CREE FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Bigstone Cree First Nation has enacted the *Bigstone Cree First Nation Property Assessment and Taxation Bylaw,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 52 of the *Bigstone Cree First Nation Property Assessment and Taxation Bylaw,* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Bigstone Cree First Nation duly enacts as follows:

1. This By-law may be cited as the *Bigstone Cree First Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this by-law:

"Act" means the *Indian Act* and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Bigstone Cree First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Bigstone Cree First Nation Property Assessment and Taxation Bylaw*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 25 day of May, 2015, at Wabasca, in the Province of Alberta.

A quorum of Council consists of (6) members of Council.

Chief – Gordon T. Auger

Councillor – Clara Moberly

Councillor – Bert Alook

Councillor – Josie Auger

Councillor – Stella Noskiye

Councillor – Art Bigstone

Councillor – Freda Gambler- Alook

Councillor – Ivan Alook

Councillor – Edward Bigstone

SCHEDULE A

BIGSTONE CREE FIRST NATION
2015 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 829,472.81
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$ 349,534.00
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 1,179,006.81**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	
	b. General Administrative	$ 572,000.00
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	

	b. Culture		
	c. Heritage Protection		
	d. Other Recreation and Culture		
5.	Community Development		$ 524,059.53
	a. Housing		
	b. Planning and Zoning		
	c. Community Planning		
	d. Economic Development Program		
	e. Tourism		
	f. Trade and Industry		
	g. Land Rehabilitation and Beautification		
	h. Other Regional Planning and Development		
6.	Environment Health Services		
	a. Water Purification and Supply		
	b. Sewage Collection and Disposal		
	c. Garbage Waste Collection and Disposal		
	d. Recycling		
	e. Other Environmental Services		
7.	Fiscal Services		
	a. Other Debt Payments		
	b. Accelerated Debt Payments		
	c. Other Fiscal Services		
8.	Other Services		
	a. Health		
	b. Social Programs and Assistance		
	c. Agriculture		
	d. Education		
	e. Other Service		
9.	Contingency Amounts	$	82,947.28
TOTAL EXPENDITURES		**$**	**1,179,006.81**
BALANCE		**$**	**0**

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Bigstone Cree First Nation, in the Province of Alberta, at a meeting held on the 25th day of May, 2015.

Bigstone Cree First Nation Tax Rates Bylaw 2015

Dated at Gatineau, Quebec
this 28th day of September 2015.

Colleen Swords
Deputy Minister

Canada

BIGSTONE CREE FIRST NATION
TAX RATES BY-LAW 2015

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Bigstone Cree First Nation enacted the *Bigstone Cree First Nation Property Assessment and Taxation By-law* on April 15, 2004;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Bigstone Cree First Nation Tax Rates By-law 2015*.

2. Pursuant to Section 12.1 of the *Bigstone Cree Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	2.45%
(b) for machinery and equipment	2.10%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 25th, 2015.

Chief - Gordon T. Auger

Councillor – Clara Moberly

Councillor – Bert Alook

Councillor – Josie Auger

Councillor – Stella Noskiye

Councillor – Art Bigstone

Councillor – Freda Gambler-Alook

Councillor – Ivan Alook

Councillor – Edward Bigstone

DENE THA' FIRST NATION

ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014

[Effective February 21, 2015]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Dene Tha' First Nation has enacted the *Dene Tha' Property Assessment and Taxation By-law,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 55 of the *Dene Tha' Property Assessment and Taxation By-law,* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Dene Tha' First Nation duly enacts as follows:

1. This By-law may be cited as the *Dene Tha' First Nation Annual Property Taxation Expenditure By-law, 2014.*

2. In this by-law:

"Act" means the *Indian Act,* R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Dene Tha' First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Dene Tha' Property Assessment and Taxation By-law.*

3. The First Nation's annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Aboriginal Affairs and Northern Development Canada.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of December, 2014, at Chateh, in the Province of Alberta.

A quorum of Council consists of 5 (five) members of Council.

signed Joe Pastion
Chief Joe Pastion

_____
Councillor Thomas Ahkimnachie

signed Joseph B. Beaulieu
Councillor Joseph B. Beaulieu

signed Harold Wasp Cohn
Councillor Harold Wasp Cohn

_____
Councillor Stephen Didzena

signed Fabian Chonkolay
Councillor Fabian Chonkolay

signed Delbert Salopree
Councillor Delbert Salopree

_____
Councillor Sidney Chambaud

_____
Councillor Shane Providence

SCHEDULE

DENE THA' FIRST NATION
2014 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
	a. Property Tax	$452,760.04
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$452,760.04**

PART 2: EXPENDITURES

1.	General Government Expenditures	$407,484.04
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	
5.	Community Development	
	a. Education	
	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	

e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
9. Contingency Amounts	$ 45,276.00
TOTAL EXPENDITURES	**$452,760.04**
BALANCE	

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Dene Tha' First Nation, in the Province of Alberta, at a meeting held on the 11th day of May 2015.

- **Dene Tha' First Nation**
  Annual Property Taxation Expenditure By-law, 2015

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

DENE THA' FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Dene Tha' First Nation has enacted the *Dene Tha' Property Assessment and Taxation Bylaw,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 55 of the *Dene Tha' Property Assessment and Taxation Bylaw,* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Dene Tha' First Nation duly enacts as follows:

1. This By-law may be cited as the *Dene Tha' First Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this by-law:

"Act" means the *Indian Act,* R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Dene Tha' First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Dene Tha' Property Assessment and Taxation Bylaw.*

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into

force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 11th day of May, 2015, at Meander River, in the Province of Alberta.

A quorum of Council consists of (__5___) members of Council.

Chief Joe Pastion

Councillor Thomas Ahkimnachie

Councillor Joseph Bernard Beaulieu

Councillor Stephen Didzena

Councillor Shane Providence

Councillor Harold Wasp Colin

Councillor Fabian Chonkolay

Councillor Sidney Chambaud

Councillor Delbert Salopree

SCHEDULE

DENE THA' FIRST NATION

2015 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 435,106.10
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 435,106.10**

PART 2: EXPENDITURES

1. General Government Expenditures
   - a. Executive and Legislative
   - b. General Administrative
   - c. Other General Government
2. Protection Services
   - a. Policing
   - b. Firefighting
   - c. Regulatory Measures
   - d. Other Protective Services
3. Transportation
   - a. Roads and Streets
   - b. Snow and Ice Removal
   - c. Parking
   - d. Public Transit
   - e. Other Transportation
4. Recreation and Cultural Services
   - a. Recreation
   - b. Culture
   - c. Heritage Protection
   - d. Other Recreation and Culture

5.	Community Development		
	a.	Education	
	b.	Planning and Zoning	
	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	**$391,595.49**
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		**$43,510.61**
TOTAL EXPENDITURES			**$435,106.10**
BALANCE			

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Dene Tha' First Nation, in the Province of Alberta, at a meeting held on the 11th day of May 2015.

- **Dene Tha' First Nation Tax Rates By-law 2015**

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

DENE THA' FIRST NATION
TAX RATES BY-LAW 2015

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Dene Tha' First Nation enacted the *Dene Tha' Property Assessment and Taxation By-law* on December 14, 1999;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Dene Tha' First Nation Tax Rates By-law 2015*.

2. Pursuant to Section 11 of the *Dene Tha' Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	1.80%
(b) for machinery and equipment	1.30%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 11, 2015.

Chief Joe Pastion

Councillor Thomas Ahkimnachie

Councillor Joseph Bernard Beaulieu

Councillor Stephen Didzena

Councillor Shane Providence

Councillor Harold Wasp Colin

Councillor Fabian Chonkolay

Councillor Sidney Chambaud

Councillor Delbert Salopree

ENOCH FIRST NATION

TAX RATES BY-LAW 2014

[Effective February 21, 2015]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Enoch Indian Band enacted the *Enoch Band Taxation and Business Licensing By-law* on September 15, 1986;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Enoch First Nation Tax Rates By-law 2014.*

2. Pursuant to Section 22(1) of the *Enoch Band Taxation and Business Licensing By-law,* the rate of tax multiplied by the assessed value of property shall be:

Assessment Class	Rate of Tax
(a) for residential/farmland property	0.782
(b) for non-residential property	
(1) commercial	1.800
(2) industrial	1.085
(3) linear assessment	1.1516
(c) machinery & equipment	1.085

3. In the event that payment is not made when due then interest shall be charged at the rate of 10.0%.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on September 25, 2014.

signed Ron Morin
Chief Ron Morin

signed William Morin
Councillor William Morin

Councillor Lorne Morin

signed Kelly Morin
Councillor Kelly Morin

signed Wayne Morin
Councillor Wayne Morin

Councillor Shane Morin

signed Lyle Morin
Councillor Lyle Morin

signed Lorna Morin
Councillor Lorna Morin

signed Nola Wanuch
Councillor Nola Wanuch

signed John Thomas Jr.
Councillor John Thomas Jr.

ENOCH FIRST NATION

PROPERTY TAXATION EXPENDITURE BY-LAW

BY-LAW NO. 2014

[Effective February 21, 2015]

WHEREAS the Enoch Property Taxation By-law was made pursuant to subsection 83(1) of the *Indian Act,* R.S.C. 1985, c. I-5, for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the Property Taxation By-law), including rights to occupy, possess or use land in the "reserve";

AND WHEREAS subsection 83(2) of the *Indian Act* provides that any expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the Council of the Band;

AND WHEREAS section 22(2) of the Enoch Property Taxation By-law authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia,* of establishing procedures for the authorization of expenditures to be made out of Property Tax Revenue from time to time;

AND WHEREAS Council wishes to authorize expenditures (in addition to those authorized under section 22(2) of the Enoch Property Taxation By-law to be made out of property tax revenue from time to time in this By-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of Property Tax Revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the *Taxation Expenditure By-law 2014.*

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section:

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

"Assessor" means Enoch Utilities Limited;

"Band" means the Enoch Band of Indians;

"band council resolution" means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

"community development" includes, without limitation, education, housing, planning and zoning, community planning, economic development program, heritage program, agricultural development, urban renewal, beautification, land rehabilitation, tourism development, tourism information, other regional planning and development;

"Council" means the Council of the Enoch Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"environmental health services" means water purification and supply, sewage collection and disposal, garbage waste collection and disposal and other environmental services;

"fiscal services" mean interest, other debt charges, other fiscal services and debenture payments;

"fiscal year" means April 1 of a calendar year through March 31 of the following calendar year;

"general government expenditures" includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

"Minister" means the Minister of Aboriginal Affairs and Northern Development and includes a person designated in writing by the Minister;

"other services" means health, social programs and assistance, agriculture, tourism, trade and industry and other services;

"permitted property taxation by-law expenditures" means those expenditures out of property tax revenue authorized to be made under section 22(2) of the Property Taxation By-law;

"property taxation by-law" means the *Enoch Band Taxation and Business Licensing By-law* passed by the Council on September 15, 1986 and approved by the Minister of Indian Affairs and Northern Development on February 17, 1987 and as amended from time to time;

"property tax revenue" includes all taxes and other moneys raised under the Property Taxation By-law, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

"public works" includes:

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating:

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fiber-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi)

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

"recreation and cultural services" means recreation, culture and other recreation and culture;

"Reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

"protection services" includes policing, firefighting, regulatory measures and other protective services;

"transportation" means roads and streets, snow and ice removal, parking, public transit and other transportation;

"taxes collected for other governments" means taxes collected for and on behalf of other governments;

"utility services" includes gas, power, water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on protection services, general government expenditures, transportation, community development, environmental health services, fiscal services, contingency fund, taxes collected for other governments, and other services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before April 30 in each fiscal year, the Assessor shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before May 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule "A" to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make shall be made pursuant to an annual property tax expenditure by-law.

(4) For greater certainty:

(a) Band Council may at any time and from time to time amend any annual property tax expenditure by-law.

(b) nothing in this By-law shall have the effect of amending section 22(2) of the Property Taxation By-law or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue there under.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by Band Council Resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by Band Council Resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The Assessor shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 25th day of September, 2014.

A quorum of Council consists of (5) five

signed Ron Morin
Chief Ron Morin

signed William Morin
Councillor William Morin

_____
Councillor Lorne Morin

signed Kelly Morin
Councillor Kelly Morin

signed Wayne Morin
Councillor Wayne Morin

_____
Councillor Shane Morin

signed Lyle Morin
Councillor Lyle Morin

signed Lorna Morin
Councillor Lorna Morin

signed Nola Wanuch
Councillor Nola Wanuch

signed John Thomas Jr.
Councillor John Thomas Jr.

SCHEDULE A

2014 ANNUAL PROPERTY TAX BUDGET

REVENUES		
Property Tax Levies, Interest & Penalties For Current Fiscal Year		$147,719.80
Linear Taxes / Administration		$315,697.67
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years		$ 0
TOTAL REVENUES		$463,417.47
EXPENDITURES		
General Government Expenditures 10%		
General Administration	$ 46,341.75	
Community Development 10%		
Other Protective Services		
Firefighting	$ 46,341.75	
Transportation 20%		
Roads & Streets	$ 92,683.50	
Community Development 35%		
Planning and Zoning		
Community Planning		
Heritage Protection		
Regional and Planning Development	$162,196.11	
Environmental Health Services 20%		
Water Purification & Supply		
Sewage Collection & Disposal	$ 92,683.50	
Contingency 5%	$ 23,170.88	
TOTAL EXPENDITURES		$463,417.47
BALANCE		$ 0.00

Ministre des Affaires autochtones et du développement du Nord
Minister of Aboriginal Affairs and Northern Development
Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McKay First Nation, in the Province of Alberta, at a meeting held on the 21st day of May 2015.

- **Fort McKay First Nation**
  Annual Property Taxation Expenditure By-law, 2015

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

FORT MCKAY FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Fort McKay First Nation has enacted the *Fort McKay First Nation Property Assessment and Taxation By-law,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 24 of the *Fort McKay First Nation Property Assessment and Taxation By-law,* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Fort McKay First Nation duly enacts as follows:

1. This By-law may be cited as the *Fort McKay First Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this by-law:

"Act" means the *Indian Act,* R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Fort McKay First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Fort McKay First Nation Property Assessment and Taxation By-law.*

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 21 day of May, 2015, at Fort McKay, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.

Chief Jim Boucher

Councillor Raymond Powder

Councillor Gerald Gladue

Councillor Peggy Lacorde

Councillor Crystal McDonald

Councillor

FORT McKAY FIRST NATION
2015 PROPERTY TAX – BUDGET REVIEW
2015 Estimated

Revenues:

Total Tax Levy:		$ 3,204,745.55
Arrears		$ 6,780.50
Credits		$ -
Penalties		$ 1,796.83
Tax Revenue		$ 3,213,322.88
Carry Forward Income Unallocated from Previous Years		$ -
Surplus/Deficit from Previous Year		$ -
Other		$ -
Total Potential Revenue		$ 3,213,322.88

Expenditures:

	Estimate	
Community Development:		
Infrastructure Projects	$ 1,945,279.70	
Administration:		
Tax Administrator Salary/Appeal Board Fees	$ 19,113.72	
Tax Assessor Fees	$ 60,000.00	
Park Development:		
Maintenance	$ 706,931.03	
Utility Services	$ 321,332.29	
Contingency (5% of budget)	$ 160,666.14	
	$ 3,213,322.88	
Total Expenditures		$ 3,213,322.88
Balance		-$ 0.00

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Fort McKay First Nation, in the Province of Alberta, at a meeting held on the 21st day of May 2015.

- **Fort McKay First Nation Tax Rates By-law 2015**

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

BCR #009

FORT MCKAY FIRST NATION
TAX RATES BY-LAW 2015

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Fort McKay First Nation enacted the *Fort McKay Property Assessment and Taxation By-law* on January 15, 2009;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Fort McKay First Nation Tax Rates By-law 2015*.

2. Pursuant to Section 8 (1) of the *Fort McKay Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for 2015 shall be,

(a) for non-residential and linear property	2.11%
(b) for machinery and equipment	1.81%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 21, 2015.

Chief Jim Boucher

Councillor Raymond Powder

Councillor Gerald Gladue

Councillor Peggy Lacorde

Councillor Crystal McDonald

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Loon River First Nation, in the Province of Alberta, at a meeting held on the 30th day of April 2015.

- **Loon River First Nation**
  Annual Property Taxation Expenditure By-law, 2015

Dated at Ottawa, Ontario, this 24th day of July 2015.

Canada

LOON RIVER FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Loon River First Nation has enacted the *Loon River First Nation Property Assessment and Taxation Bylaw,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 51 of the *Loon River First Nation Property Assessment and Taxation Bylaw,* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Loon River First Nation duly enacts as follows:

1. This By-law may be cited as the *Loon River First Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this by-law:

"Act" means the *Indian Act,* R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Loon River First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Loon River First Nation Property Assessment and Taxation Bylaw.*

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First

Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 30th day of April, 2015, at Loon Lake, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.

Arthur Noskey - Chief

Shayne Letendre - Councillor

Ivan Sawan - Councillor

Mayble Noskiye - Councillor

Albert Ward - Councillor

SCHEDULE

LOON RIVER FIRST NATION

2015 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 921,601.26
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 921,601.26**

PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	$250,000.00
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	

5.	Community Development		
	a.	Education	$138,000.00
	b.	Planning and Zoning	
	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	$533,601.26
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$
TOTAL EXPENDITURES			**$921,601.26**
BALANCE			**$0**

LOON RIVER FIRST NATION

TAX RATES BY-LAW 2014

[Effective December 10, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Loon River First Nation enacted the *Loon River First Nation Property Assessment and Taxation By-law* on April 26, 2007;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Loon River First Nation Tax Rates By-law 2014*.

2. Pursuant to Section 11 of the *Loon River First Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential and linear property 2.39%

(b) for machinery and equipment 1.97%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on October 1st, 2014.

signed Arthur Noskey
Chief Arthur Noskey

signed Ivan Sawan
Councillor Ivan Sawan

signed Albert Ward
Councillor Albert Ward

signed Mayble Noskey
Councillor Mayble Noskey

signed Shayne Letendre
Councillor Shayne Letendre

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Loon River First Nation, in the Province of Alberta, at a meeting held on the 30th day of April 2015.

- **Loon River First Nation Tax Rates By-law 2015**

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

LOON RIVER FIRST NATION
TAX RATES BY-LAW 2015

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Loon River First Nation enacted the *Loon River First Nation Property Assessment and Taxation By-law* on April 26, 2007;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Loon River First Nation Tax Rates By-law 2015*.

2. Pursuant to Section 11 of the *Loon River First Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential and linear property	2.39%
(b) for machinery and equipment	1.97%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on April 30, 2015 2015.

Arthur Noskey - Chief

Shayne Letendre - Councillor

Ivan Sawan - Councillor

Mayble Noskiye - Councillor

Albert Ward - Councillor

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the O'Chiese First Nation, in the Province of Alberta, at a meeting held on the 7th day of July 2015.

- **O'Chiese First Nation**
  Annual Property Taxation Expenditure By-law, 2015

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

O'CHIESE FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the O'Chiese First Nation has enacted the *O'Chiese Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 55 of the *O'Chiese Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the O'Chiese First Nation duly enacts as follows:

1. This By-law may be cited as the *O'Chiese First Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this by-law:

"Act" means the *Indian Act* and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the O'Chiese First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *O'Chiese Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council at a duly covened meeting of held on the 7th day of July, 2015.

A quorum of Council consists of (4) members of Council.

Chief Darren Whitford

Councillor Douglas Beaverbones

Councillor Cedric Whitford

Councillor Martin Ironbow

Councillor Cleon Strawberry

Councillor Robert Strawberry

Councillor Barry Saulteaux

SCHEDULE A

O'CHIESE FIRST NATION
2015 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES		
1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 1,063,366.60
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 1,063,336.60**
PART 2: EXPENDITURES		
1.	General Government Expenditures	
a.	Executive and Legislative	
b.	General Administrative	$ 500,000.00
c.	Other General Government – Lands Program Salaries	$ 42,029.94
2.	Protection Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
3.	Transportation	
a.	Roads and Streets	
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation – Play Ground Project	$ 50,000.00
b.	Culture	$ 100,000.00
c.	Heritage Protection	
d.	Other Recreation and Culture – Elders Program	$ 100,000.00

5.	Community Development		
	a.	Housing	$ 115,000.00
	b.	Planning and Zoning	$ 50,000.00
	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$ 106,336.66
TOTAL EXPENDITURES			**$ 1,063,366.60**
BALANCE			**$**

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the O'Chiese First Nation, in the Province of Alberta, at a meeting held on the 7th day of July 2015.

- **O'Chiese First Nation**
  2015 Tax Rates By-law

Dated at Ottawa, Ontario, this 24th day of July 2015.

Canada

O'Chiese First Nation
2015 Tax Rates By-law

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the O'Chiese First Nation enacted the *O'Chiese Property Assessment and Taxation By-law* on October 5, 1998;

NOW BE IT THEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This bylaw may be cited for all purposes as the *O'Chiese First Nation 2015 Tax Rates By-law*.

2. Pursuant to section 11 of the *O'Chiese Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be:

(a)	for non-residential and linear property	1.50%
(b)	for machinery and equipment	1.00%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This bylaw is hereby enacted by Council at a duly convened meeting held on July 7, 2015.

Chief Darren Whitford

Councillor Douglas Beaverbones

Councillor Cedric Whitford

Councillor Martin Ironbow

Councillor Cleon Strawberry

Councillor Robert Strawberry

Councillor Barry Saulteaux

PAUL FIRST NATION

ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014

[Effective December 10, 2014]

WHEREAS pursuant to section 83 of the *Indian Act,* the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Paul First Nation has enacted the *Wabamun Indian Reserve Property Taxation By-law,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 52 of the *Wabamun Indian Reserve Property Taxation By-law,* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Paul First Nation duly enacts as follows:

1. This By-law may be cited as the *Wabamun Indian Reserve Property Taxation Expenditure By-law, 2014*.

2. In this by-law:

"Act" means the *Indian Act,* R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Paul First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act,*

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Wabamun Indian Reserve Property Taxation By-law.*

3. The First Nation's annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(l) The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law,

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on this 30th day of April, 2014, at Paul First Nation, in the Province of Alberta.

A quorum of Council consists of 4 members of Council.

signed Casey Bird
Chief Casey Bird

signed Carl Bird
Councillor Carl Bird

signed Faron Bull
Councillor Faron Bull

signed Rod Burnstick
Councillor Rod Burnstick

signed Myrna Rabbit
Councillor Myrna Rabbit

signed Brenda Rain
Councillor Brenda Rain

SCHEDULE

PAUL FIRST NATION
2014 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	$ 237,109.00
2. Accumulated Surplus – Local revenues carried over from the previous fiscal year	$
3. Accumulated Deficit – Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES	$ 237,109.00

PART 2: EXPENDITURES

1. General Government Expenditures	$ 225,253.55
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Planning and Zoning	
c. Community Planning	
d. Economic Development Program	

e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environmental Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Fiscal Services	
a. Long-term payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payments	
e. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Services	
9. Contingency Amount (5% of Tax Revenue)	$ 11,855.45
TOTAL EXPENDITURES	$ 237,109.00

PAUL BAND FIRST NATION

TAX RATES BY-LAW 2014

[Effective December 10, 2014]

DO HEREBY RESOLVE:

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Paul Band enacted the *Wabamun Indian Reserve Property Taxation By-law* on February 26, 1973;

THEREFORE BE IT RESOLVED that the following resolution is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

This Resolution may be cited for all purposes as the *Wabamun Indian Reserve Tax Rates Resolution 2014*.

Pursuant to section 51 of the *Wabamun Indian Reserve Property Taxation By-law*, the 2014 tax rates to be applied against the assessed value of property shall be

(a) for non-residential property 1.90%

(b) for machinery and equipment 1.30%

THIS RESOLUTION IS HEREBY ENACTED by Council at a duly convened meeting held on April 30, 2014.

signed Casey Bird
Chief Casey Bird

signed Carl Bird
Councillor Carl Bird

signed Faron Bull
Councillor Faron Bull

signed Rod Burnstick
Councillor Rod Burnstick

signed Myrna Rabbit
Councillor Myrna Rabbit

signed Brenda Rain
Councillor Brenda Rain

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Stoney Tribal Administration, in the Province of Alberta, at a meeting held on the 11th day of May 2015.

- **Stoney Tribal Administration**
  Annual Property Taxation Expenditure By-law, 2015

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

STONEY NATION

COUNCIL RESOLUTION

Chronological No: 2015-019	
File Reference	

THE COUNCIL OF THE STONEY TRIBE –					
TERRITORY	**TREATY NUMBER SEVEN SOUTHERN ALBERTA**				
PLACE	**MORLEY, ALBERTA**				
DATE	**11**	**May**		**AD**	**2015**
	DAY	**MONTH**			**YEAR**

ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

WHEREAS the Council of the Stoney Tribal Administration has enacted the *Stoney Property Tax By-law*, respecting taxation for local purposes on reserve;

WHEREAS Section 56 of the *Stoney Property Tax By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Stoney Tribal Administration duly enacts as follows:

1. This By-law may be cited as the *Stoney Tribal Administration Annual Property Taxation Expenditure By-law, 2015*.

2. In this by-law:

"Act" means the *Indian Act*, R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Stoney First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Stoney Property Tax By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

STONEY NATION

COUNCIL RESOLUTION

Chronological No: 2015-019
File Reference

THE COUNCIL OF THE STONEY TRIBE –				
TERRITORY	TREATY NUMBER SEVEN SOUTHERN ALBERTA			
PLACE	MORLEY, ALBERTA			
DATE	11	May	AD	2015
	DAY	MONTH		YEAR

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

QUORUM: Nine (9)

CHIEF DARCY DIXON	CHIEF AARON YOUNG	CHIEF ERNEST WESLEY
COUNCILOR REX DANIELS	COUNCILOR JEREMY KAQUITTS	COUNCILOR SHANE CRAWLER
COUNCILOR LARRY DANIELS	COUNCILOR JORDIE MARK	COUNCILOR WATSON KAQUITTS
COUNCILOR RODERICK HUNTER	COUNCILOR CLIFFORD POWDERFACE	COUNCILOR MARLIN POUCETTE
COUNCILOR NARVIL KOOTENAY	COUNCILOR LIONAL WILDMAN	COUNCILOR HANK SNOW

SCHEDULE

STONEY TRIBAL ADMINISTRATION

2015 ANNUAL BUDGET AND 2016 INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 802,533.42
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 802,533.42**

PART 2: EXPENDITURES

1. General Government Expenditures
   - a. Executive and Legislative
   - b. General Administrative
   - c. Other General Government
2. Protection Services
   - a. Policing
   - b. Firefighting
   - c. Regulatory Measures
   - d. Other Protective Services
3. Transportation
   - a. Roads and Streets
   - b. Snow and Ice Removal
   - c. Parking
   - d. Public Transit
   - e. Other Transportation
4. Recreation and Cultural Services
   - a. Recreation
   - b. Culture
   - c. Heritage Protection
   - d. Other Recreation and Culture

5.	Community Development		
	a.	Housing	$ 722,280.08
	b.	Planning and Zoning	
	c.	Community Planning	
	d.	Economic Development Program	
	e.	Tourism	
	f.	Trade and Industry	
	g.	Land Rehabilitation and Beautification	
	h.	Other Regional Planning and Development	
6.	Environment Health Services		
	a.	Water Purification and Supply	
	b.	Sewage Collection and Disposal	
	c.	Garbage Waste Collection and Disposal	
	d.	Recycling	
	e.	Other Environmental Services	
7.	Fiscal Services		
	a.	Long-term Payments to the First Nations Finance Authority	
	b.	Interim Financing Payments to the First Nations Finance Authority	
	c.	Other Payments	
	d.	Accelerated Debt Payments	
	e.	Other Fiscal Services	
8.	Other Services		
	a.	Health	
	b.	Social Programs and Assistance	
	c.	Agriculture	
	d.	Education	
	e.	Other Service	
9.	Contingency Amounts		$ 80,253.34
TOTAL EXPENDITURES			**$ 802,533.42**
BALANCE			**$**

STONEY FIRST NATION

TAX RATES BY-LAW 2014

[Effective February 21, 2015]

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS the Stoney Tribal Council has met in quorum at a duly convened meeting on the 1st day of May, 2014; and

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Stoney First Nation enacted the *Stoney Property Assessment and Tax By-law* on July 9, 1992;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Stoney First Nation Tax Rates By-law 2014*.

2. Pursuant to Section 11 of the *Stoney Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential 1.50%

(b) for machinery and equipment 0.85%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

QUORUM: Nine (9)

signed Darcy Dixon
Chief Darcy Dixon

signed Bruce Labelle
Chief Bruce Labelle

signed Ernest Wesley
Chief Ernest Wesley

signed Rex Daniels
Councilor Rex Daniels

signed Frank Chiniquay
Councilor Frank Chiniquay

Councilor Shane Crawler

signed Narvil Kootenay
Councilor Narvil Kootenay

signed Clifford Powderface
Councilor Clifford Powderface

signed Tater House
Councilor Tater House

signed Roderick Hunter
Councilor Roderick Hunter

_____
Councilor Terrance Rider

signed Hank Snow
Councilor Hank Snow

signed Larry Daniels
Councilor Larry Daniels

signed Lional Wildman
Councilor Lional Wildman

signed Homer Twoyoungmen
Councilor Homer Twoyoungmen

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Stoney First Nation, in the Province of Alberta, at a meeting held on the 11th day of May 2015.

- **Stoney First Nation**
  Tax Rates Bylaws 2015

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

STONEY NATION

COUNCIL RESOLUTION

Chronological No: 2015-020	
File Reference	

THE COUNCIL OF THE STONEY TRIBE –				
TERRITORY	**TREATY NUMBER SEVEN SOUTHERN ALBERTA**			
PLACE	**MORLEY, ALBERTA**			
DATE	**11**	**May**	**AD**	**2015**
	DAY	**MONTH**		**YEAR**

Tax Rates Bylaw 2015

WHEREAS the Stoney Tribal Council is empowered to act for and on behalf of the people of the Bearspaw, Chiniki and Wesley Bands; and

WHEREAS pursuant to subsection 83(1)(a) of the Indian Act, R.S.C. 1985, c. I-5, the Council of a band may make Bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Stoney First Nation enacted the Stoney Property Assessment and Tax Bylaw on July 9, 1992;

THERFORE BE IT RESOLVED that the following Bylaw be and is hereby enacted pursuant to the provisions of the Indian Act and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This Bylaw may be cited for all purposes as the Stoney First Nation Tax Rates Bylaws 2015.
2. Pursuant to Section 11 of the Stoney Property Tax Bylaw, the rate of tax applied against the assessed value of property shall be,
   a. For non-residential 1.50%
   b. For machinery and equipment 0.85%
3. This Bylaw comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

QUORUM: Nine (9)

CHIEF DARCY DIXON	CHIEF AARON YOUNG	CHIEF ERNEST WESLEY
COUNCILOR REX DANIELS	COUNCILOR JEREMY KAQUITTS	COUNCILOR SHANE CRAWLER
COUNCILOR LARRY DANIELS	COUNCILOR JORDIE MARK	COUNCILOR WATSON KAQUITTS
COUNCILOR RODERICK HUNTER	COUNCILOR CLIFFORD POWDERFACE	COUNCILOR MARLIN POUCETTE
COUNCILOR NARVIL KOOTENAY	COUNCILOR LIONAL WILDMAN	COUNCILOR HANK SNOW

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Sturgeon Lake Cree Nation, in the Province of Alberta, at a meeting held on the 15th day of May 2015.

- **Sturgeon Lake Cree Nation Annual Property Taxation Expenditure By-law, 2015**

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

STURGEON LAKE CREE NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Sturgeon Lake Cree Nation has enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law,* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Sturgeon Lake Cree Nation duly enacts as follows:

1. This By-law may be cited as the *Sturgeon Lake Cree Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this by-law:

"Act" means the *Indian Act,* R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Sturgeon Lake Cree Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Sturgeon Lake Band Taxation and Business Licensing By-law.*

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 15 day of May, 2015, at Sturgeon Lake Cree Nation, in the Province of Alberta.

A quorum of Council consists of 4 (Four) members of Council.

Chief [Richard Kappo]

Councillor [Clyde Goodswimmer]

Councillor [Patsy Campbell]

Councillor [Darwin Hamelin]

Councillor [Amanda Gladue]

Councillor [Dion Napio

Councillor [Karl Moses]

SCHEDULE

STURGEON LAKE CREE NATION

2015 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 127,040.37
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 127,040.37**

PART 2: EXPENDITURES

1.	General Government Expenditures	$114,336.33
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	
	c. Heritage Protection	
	d. Other Recreation and Culture	

5.	Community Development	
	a. Education	
	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	
	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	
	h. Other Regional Planning and Development	
6.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Recycling	
	e. Other Environmental Services	
7.	Fiscal Services	
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	
	a. Health	
	b. Social Programs and Assistance	
	c. Agriculture	
	d. Education	
	e. Other Service	
9.	Contingency Amounts	$ 12,704.04
TOTAL EXPENDITURES		**$127,040.37**
BALANCE		**$0.00**

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Sturgeon Lake Cree Nation, in the Province of Alberta, at a meeting held on the 15th day of May 2015.

- **Sturgeon Lake Cree Nation Tax Rates By-law 2015**

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

Indian and Northern Affairs Canada / Affaires indiennes et du Nord Canada

15 / 16 - 04

777 / 28 – 7 / 455

The council of the / Le conseil de **Sturgeon Lake Cree Nation**

Date of duly convened meeting / Date de l'assemblée dûment convoquée: 15 05 15

Province: **Alberta**

DO HEREBY RESOLVE / DES PRÉSENTES

Whereas pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.1-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

Whereas the Council of the Sturgeon Lake Cree Nation enacted the *Sturgeon Lake Band Taxation and Business Licensing By-law* on July 23, 1986;

Therefore Be it Resolved that the following by-law is hereby enacted pursuant to the provisions of the *Indian Act* and particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Sturgeon Lake Cree Nation Tax Rates By-law 2015.*
2. Pursuant to section 21 of the *Sturgeon Lake Band Taxation and Business Licensing By-law,* the 2015 tax rates for each class of property shall be:
   a. For non-residential 1.85%
   b. For machinery and equipment 1.45%
3. This by-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting.

Quorum: **Four (4)**

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Whitefish Lake First Nation, in the Province of Alberta, at a meeting held on the 2nd day of May 2015.

- **Whitefish Lake First Nation**
  Annual Property Taxation Expenditure By-law, 2015

Dated at Gatineau, Quebec

this 27th day of October 2015.

Colleen Swords
Deputy Minister

Canada

WHITEFISH LAKE FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Whitefish Lake First Nation has enacted the *Whitefish Lake First Nation Property Tax By-law,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 15 of the *Whitefish Lake First Nation Property Tax By-law,* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Whitefish Lake First Nation duly enacts as follows:

1. This By-law may be cited as the *Whitefish Lake First Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this by-law:

"Act" means the *Indian Act,* R.S.C. c-I-5 as amended from time to time, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Whitefish Lake First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Whitefish Lake First Nation Property Tax By-law.*

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 2 day of May, 2015, at Edmonton, in the Province of Alberta.

A quorum of Council consists of (3) members of Council.

Chief Robert Grey

Councillor Darren Auger

Councillor Hughie Tallman

Councillor Beatrice Laboucan

Councillor Eddie Laboucan

SCHEDULE

WHITEFISH LAKE FISRT NATION

2015 ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	$ 32,892.18
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	$
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	$
TOTAL REVENUES		**$ 32,892.18**

PART 2: EXPENDITURES

1.	General Government Expenditures	$ 20,000.00
	a. Executive and Legislative	
	b. General Administrative	
	c. Other General Government	
2.	Protection Services	
	a. Policing	
	b. Firefighting	
	c. Regulatory Measures	
	d. Other Protective Services	
3.	Transportation	
	a. Roads and Streets	
	b. Snow and Ice Removal	
	c. Parking	
	d. Public Transit	
	e. Other Transportation	
4.	Recreation and Cultural Services	
	a. Recreation	
	b. Culture	
	c. Heritage Protection	

	d. Other Recreation and Culture	
5.	Community Development	$ 12,234.34
	a. Education	
	b. Planning and Zoning	
	c. Community Planning	
	d. Economic Development Program	
	e. Tourism	
	f. Trade and Industry	
	g. Land Rehabilitation and Beautification	
	h. Other Regional Planning and Development	
6.	Environment Health Services	
	a. Water Purification and Supply	
	b. Sewage Collection and Disposal	
	c. Garbage Waste Collection and Disposal	
	d. Recycling	
	e. Other Environmental Services	
7.	Fiscal Services	
	a. Long-term Payments to the First Nations Finance Authority	
	b. Interim Financing Payments to the First Nations Finance Authority	
	c. Other Payments	
	d. Accelerated Debt Payments	
	e. Other Fiscal Services	
8.	Other Services	
	a. Health	
	b. Social Programs and Assistance	
	c. Agriculture	
	d. Education	
	e. Other Service	
9.	Contingency Amounts	$ 657.84
TOTAL EXPENDITURES		**$ 32,892.18**
BALANCE		**$**

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Whitefish Lake First Nation, in the Province of Alberta, at a meeting held on the 2nd day of May 2015.

- Whitefish Lake First Nation
Tax Rates By-law 2015

Dated at Gatineau, Quebec

this 27th day of October 2015.

Colleen Swords
Deputy Minister

Canada

WHITEFISH LAKE FIRST NATION
TAX RATES BY-LAW 2015

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Whitefish Lake First Nation enacted the *Whitefish Lake First Nation Property Tax By-law* on December 4, 1998;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Whitefish Lake First Nation Tax Rates By-law 2015*.

2. Pursuant to Section 5.1 of the *Whitefish Lake First Nation Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

(a) for non-residential	1.80%
(b) for machinery and equipment	1.20%

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

This by-law is hereby enacted by Council at a duly convened meeting held on May 2, 2015. in Edmonton, Alberta

Chief Robert Grey

Councillor Darren Auger

Councillor Hughie Tallman

Councillor Beatrice Laboucan

Councillor Eddie Laboucan

British Columbia / Colombie-Britannique

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Boothroyd Indian Band, in the Province of British Columbia, at a meeting held on the 21st day of August, 2015.

Boothroyd Indian Band Annual Property Taxation Expenditure Bylaw 2015

Dated at Gatineau, Quebec
this 28th day of September 2015.

Colleen Swords
Deputy Minister

Canada

BOOTHROYD INDIAN BAND
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

WHEREAS a quorum of Chief and Council met at a duly convened meeting on Aug 21 2015;

AND WHEREAS pursuant to the *Indian Act* and their inherent right to self-government, the Chief and Council is empowered to make decisions on behalf of the membership of the Boothroyd Indian Band;

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Boothroyd Indian Band has enacted the *Boothroyd Indian Band Taxation and Assessment By-laws,* respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Boothroyd Indian Band has enacted the *Taxation Expenditure By-law,* respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Boothroyd Indian Band duly enacts as follows:

1. This By-law may be cited as the *Boothroyd Indian Band Annual Property Taxation Expenditure By-law, 2015.*

2. In this by-law:

"Act" means the *Indian Act* and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Boothroyd Indian Band, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Boothroyd Indian Band Property Taxation By-law.*

3. The Nation's annual taxation budget for the 2015 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 21 day of August, 2015, at Boothroyd Indian Band, in the Province of British Columbia.

A quorum of Council consists of (3) members of Council.

Chief Richard Campbell

Councillor Mike Campbell

Councillor Lawrence Campbell

Councillor Joe Campbell

SCHEDULE "A"

BOOTHROYD INDIAN BAND
2015 ANNUAL PROPERTY TAX BUDGET

REVENUES	
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$ 19,200.53
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	$ 0.00
TOTAL REVENUES	$ 19,200.53
EXPENDITURES	
General Government Expenditures	$ 18,240.51
Taxes for Other Governments	$
Transportation	$
Other Expenditures	$
Contingency Fund	$ 960.02
TOTAL EXPENDITURES	$ 19,200.53
BALANCE	$ 0.00

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Boothroyd Indian Band, in the Province of British Columbia, at a meeting held on the 21st day of August, 2015.

Boothroyd Indian Band Taxation Rates Bylaw 2015

Dated at Gatineau, Quebec
this 28th day of September 2015.

Colleen Swords
Deputy Minister

Canada

BOOTHROYD INDIAN BAND

TAXATION RATES BY-LAW 2015

WHEREAS pursuant to the *Indian Act,* R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act,* 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Boothroyd Indian Band enacted the *Boothroyd Indian Band Assessment and Taxation By-laws* on September 29, 1992 and approved by the Minister on June 23, 1993;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act,* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Boothroyd Indian Band Rates By-law 2015.*

2. Pursuant to Section 24 of the *Boothroyd Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2015 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 21 day of August, 2015, at Boothroyd Indian Band Administration Office, Boston Bar, in the Province of Britisn Columbia.

A quorum of Council consists of (3) members of Council.

Chief Richard Campbell

Councillor Joe Campbell

Councillor Lawrence Campbell

Councillor Mike Campbell

2

SCHEDULE "A"

The Council for the Boothroyd Indian Band hereby adopts the following taxation rates for the 2015 taxation year as prescribed in the *Boothroyd Indian Band Taxation By-law* and the *Property Assessment and Taxation (Railway Right-of-Way) Regulations, SOR/2001-493* as published in the *Canada Gazette, Part II, Vol. 135, No. 24, November 21, 2001.65.*

Column 1	Classes of Property	Tax Rate
Class 10:	Railway Right of Way	23.1415

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Boston Bar First Nation, in the Province of British Columbia, at a meeting held on the 25th day of May 2015.

- **Boston Bar First Nation**
  Tax Rates Bylaw 2015

Dated at Ottawa, Ontario, this 24th day of July 2015.

Canada

BOSTON BAR FIRST NATION

TAX RATES BYLAW 2015

WHEREAS pursuant to subsection 83(1)(a) of the ***Indian Act***, R.S.C., the Council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Boston Bar First Nation enacted the Boston Bar First Nation Assessment and Taxation Bylaws (2004) on October 16, 2004, approved by the Minister December 20, 2004.

NOW BE IT HEREBY RESOLVED that the following "Schedule A", enacted for the purpose of establishing annual rates of taxation, is hereby adopted and approved as the Boston Bar First Nation Tax Rates Bylaw 2015.

this 25th day of May, 2015.

A quorum consists of three (3) Councillors.

CHIEF

Christine Grafinger
COUNCILLOR

COUNCILLOR

COUNCILLOR

COUNCILLOR

SCHEDULE A

BOSTON BAR FIRST NATION

TAX RATES BYLAW 2015

PROPERTY CLASS	TAX RATE PER $1,000.00 OF ASSESSED VALUE
Class 2 – Utilities	39.0776
Class 6 – Business and Other	23.6680

BOSTON BAR FIRST NATION

2015 PROPERTY TAX BUDGET

Revenues		
Total Potential Tax Levy	$13,695.20	
Arrears	0.00	
Credits	0.00	
Penalties	0.00	
Tax Revenue	$13,695.20	
Surplus / Deficit from Previous Year	0.00	
Other		
Total Potential Revenue		**$13,695.20**
Expenditures		
General Government Services	$13,695.20	
Protective Services	$	
Transportation Services	$	
Recreational and Cultural Services	$	
Community Development Services	$	
Environmental Health Services	$	
Fiscal Services	$	
Other Expenditures	$	
Taxes for Other Governments	$	
Contingency Fund (1% to 10% of budget)	$	
Total Expenditures		**$13,695.20**
Balance		**0**

CHIEF

Christine Grafinger
COUNCILLOR

D Thomas
COUNCILLOR

May 25 2015

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Burns Lake Band, in the Province of British Columbia, at a meeting held on the 28th day of July, 2015.

Burns Lake Band Property Tax Expenditures Bylaw No. 2015-01

Dated at Gatineau, Quebec

this 28th day of September 2015.

Colleen Swords
Deputy Minister

Canada

Burns Lake Band Bylaw No. 2015-01

Burns Lake Band Property Tax Expenditure-Bylaw

WHEREAS:

The Property Assessment and Taxation Bylaws were made pursuant to subsection 83(1) of the *Indian Act* , R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the Property Assessment and Taxation Bylaw), including rights to occupy, possess or use land in the "reserve";

Subsection 83 (2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a bylaw of the council of the band;

Section 12 of the Property Taxation Bylaw authorizes the making of certain expenditures out of property tax revenue and, in addition, this Taxation Expenditure Bylaw is hereby enacted for the purpose, *inter alia* , of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

NOW BE IT HEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1.This bylaw may be cited for all purposes as the "Property Tax Expenditure Bylaw".

DEFINITIONS

2. In this bylaw, including without limiting the generality of the foregoing in the recitals and this section,

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

"band" means the Burns Lake Band;

"band council resolution" means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band;

"community works" includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving,

repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;

"community services" includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

"council" means the council of the Burns Lake Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time;

"fiscal year" means January 1st of a calendar year through December 31st of the same calendar year;

"general government services" includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, bylaws and programs and the administration and operation of departments of the band;

"Minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister;

"permitted property taxation bylaw expenditures" means those expenditures out of property tax revenue authorized to be made under section 12 of the Property Taxation Bylaw;

"property assessment bylaw" means the Burns Lake Band Property Assessment Bylaw approved and passed by the council and approved by the Minister, as amended from time to time;

"property taxation bylaw" means the Burns Lake Band Property Taxation Bylaw approved and passed by the council and approved by the Minister, as amended from time to time;

"property tax revenue" includes all taxes and other moneys raised under the Property Assessment and Taxation Bylaws, including without limiting the generality

of the foregoing all interest earned thereon and other accumulations thereto from time to time;

"public works" includes:

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating:

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewerage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi), together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

"reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise and special reserves being lands that have been set apart for the use and benefit of

the Burns Lake Band and legal title thereto is not vested in Her Majesty within the meaning of section 36 of the Indian Act;

"surveyor of taxes" means the surveyor of taxes appointed by council under the Burns Lake Band Property Assessment and Taxation Bylaws;

"taxation expenditure bylaw" means this Taxation Expenditure Bylaw;

"utility services" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

4.(1) This bylaw authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this bylaw authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation bylaw expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

5.(1) On or before October 31st in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before December 15th of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule A to this bylaw.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this bylaw shall be made pursuant to an annual property tax

budget that has been approved by band council resolution.

(4) For greater certainty:

(a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget, and

(b) nothing in this bylaw shall have the effect of amending section 12 of the Property Taxation Bylaw or of limiting the authorization of, or

requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

6.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

7. The surveyor of taxes shall administer this bylaw.

BYLAW REMEDIAL

8. This bylaw shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

9.(1) Headings form no part of this bylaw but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole.

(3) Where a provision in this bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this bylaw words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

10. This bylaw shall come into force immediately upon being approved by the Minister.

This bylaw is hereby enacted by Council at a duly called and convened Burns Lake Band Council meeting held on the 28 day of July, 2015.

Chief Dan George

Councillor Daniel Cunningham

Councillor Gilbert George

Schedule A

Burns Lake Band

Taxation Budget: 2015

	2015
EXPENDITURES	
General Government Services	
Supplies	$7,000
Council Honourariums	$12,000
Tax Appeals	$2,500
Administration & Legal	$50,000
Protective Services	
Emergency Measures	$0
Fire Protection	$0
Animal/Pest Control	$0
Transportation Services	
Street Lights	$0
Recreational and Cultural Services	
Community Centre	$175,000
Community Development Services	
Planning	$30,000
Engineering	$45,000
Environmental Health Services	
Refuse	$0
Sewer	$0
Water	$0
Fiscal Services	
Capital Reserves	$59,396
Debt Charges	$150,000
Contingency Reserves	$59,396
Payments to Other Governmental Authorities	
BC Assessment	$2,800
Total:	**$593,092**
Total Revenues:	**593,960**

Page No. 7 of 7

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Burns Lake Band, in the Province of British Columbia, at a meeting held on the 28th day of July, 2015.

Burns Lake Band Rates Bylaw No. 2015-02

Dated at Gatineau, Quebec
this 28 day of September 2015.

Colleen Swords
Deputy Minister

Canada

BURNS LAKE BAND

BYLAW NO. 2015-02

BURNS LAKE BAND RATES BYLAW

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act,* R.S.C. 1985, c.I-5, the Council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Burns Lake Band has duly and properly enacted the Burns Lake Band Property Assessment and Taxation Bylaws;

NOW BE IT THEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the Indian Act and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This bylaw may be cited for all purposes as the Burns Lake Band 2015 Rates Bylaw No. 2015-02.

2. Pursuant to Section 18.1 of the Burns Lake Band Property Taxation Bylaw, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2015 Burns Lake Band Rates Bylaw No. 2015-02.

This bylaw is hereby enacted by Council at a duly called and convened Burns Lake Band Council meeting held on the 28th day of July, 2015.

Chief Dan George

Councillor Daniel Cunningham

Councillor Gilbert George

SCHEDULE "A"

The Council of the Burns Lake Band hereby adopts the following taxation rates for the 2015 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1of the Burns Lake Band Property Taxation Bylaw.	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the Burns Lake Band Property Assessment Bylaw.
Class 1 - Residential	0
Class 2 - Utilities	80.37090
Class 3 - Unmanaged Forest Land	0
Class 4 - Major Industry	43.59990
Class 5 - Light Industry	43.59990
Class 6 - Business and Other	41.41115
Class 7 - Managed Forest Land	0
Class 8 - Recreation/Non-Profit Organization	0
Class 9 - Farm	0

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Cook's Ferry Indian Band, in the Province of British Columbia, at a meeting held on the 5th day of August, 2015.

Cook's Ferry Indian Band Rates Bylaw No. 2015-TX01

Dated at Gatineau, Quebec
this 28th day of September 2015.

Colleen Swords
Deputy Minister

Canada

COOK'S FERRY INDIAN BAND

BYLAW NO. 2015-TX01

WHEREAS pursuant to the *Indian Act*, RSC 1985, and specifically paragraph 83(1)(a) of the *Indian Act,* 1985, c. I-5, the Council of a Band may make bylaws for the purpose of taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the council of the Cook's Ferry Indian Band enacted the Cook's Ferry Indian Band Taxation and Assessment Bylaw on June 23, 1993.

NOW BE IT HEREBY RESOLVED that pursuant to Section 24 of the Cook's Ferry Indian Band Taxation Bylaw:

1. The rates for each class of property (1 through 9) shall be in accordance with Schedule "A" which is attached and forms part of the 2015 Rates Bylaw.
2. The rates for railways (Class 10) shall be in accordance with Schedule "A", which is attached and forms part of the 2015 Rates Bylaw pursuant to the Property Assessment and Taxation Railway Right of Way Regulations, SOR/201-493.
3. This bylaw may be cited for all purposes at the Cook's Ferry Indian Band 2015 Rates Bylaw.

This bylaw is hereby enacted by the Council of the Cook's Ferry Indian Band at a duly convened meeting held on the 5 day of August 2015.

Chief David Walkem

Councillor Christine Minnabarriet

Councillor Pearl Hewitt

Councillor Tina Draney

Schedule "A"

Cooks Ferry Indian Band 2015 Tax Rates

The Council of the Cooks Ferry Indian Band hereby adopts the following rates for the 2015 taxation year for the following classes of property

Property Class	Tax Rate
Classes of property prescribed under section 19(14) of the Assessment Act	Rate of tax applied against each $1000.00 of net taxable value of land and improvements
Class 1 - Residential	
Class 2 - Utilities 46	44.4298
Class 3 - Supportive Housing	
Class 4 - Major Industy 1	37.5136
Class 5 - Light Industy	
Class 6 - Business and Other	
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit	
Class 9 - Farm	
Class 10 - Prescribed Railway ROW	19.1957

NOTE: Class 10 - The rate is set in accordance with the Property Assessment and Taxation (Railway Right-of-Way) Regulations, SOR/2001-493 as published in the Canada Gazette, Part II, Vol. 135, No. 24, November 21, 2001.65.

SCHEDULE "AA"

COOK'S FERRY INDIAN BAND
2015 ANNUAL PROPERTY TAX BUDGET AND INTERIM BUDGET

REVENUES		
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$79,784	
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	$ 0.00	
TOTAL REVENUES		$79,784
EXPENDITURES		
Community Development	$ 5,000	
Environmental Health Services		
Fiscal Services	$ 3,000	
General Government Services	$13,339	
(Public Works)	$28,412	
Protective Services		
Recreation and Cultural Services	$ 3,282	
Taxes for Other Governments	$11,309	
Transportation	$ 3,282	
Utility Services		
Contingency 10%	$ 7,979	
Other Expenditures		
- Permitted Property Taxation Bylaw Expenditures		
- Municipal Service Agreements	$ 4,181	
TOTAL EXPENDITURES		**$ 79,784**
BALANCE		**$ 0.0**

HAISLA NATION

ANNUAL EXPENDITURE BY-LAW, 2014

[Effective December 10, 2014]

WHEREAS:

A. Pursuant to section 83 of the *Indian Act,* the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Haisla Nation has enacted the *Haisla Nation Property Assessment and Taxation By-law,* respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Haisla Nation duly enacts as follows:

1. This By-law may be cited as the *Haisla Nation Annual Expenditure By-law, 2014*.

2. In this By-law:

"Act" means the *Indian Act,* S.C. 1985, c. I-5, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule "A" to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"interim budget" means the budget attached as Schedule "B" to this By-law setting out, on an interim basis, the projected local revenues and projected expenditures of these local revenues during the year following the present budget period;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"By-law" means this annual expenditure law enacted under paragraph 83(2) of the Act;

"First Nation" means the Haisla Nation, being a band under the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"Property Assessment and Taxation By-law" means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act; and

"Taxation By-law" means the *Haisla Nation Property Taxation and Assessment By-law* enacted by the First Nation under paragraph 83(1)(a) of the Act.

3. The First Nation's Annual Budget for the fiscal year beginning April 1, 2014, and ending March 31, 2015, is attached as a Schedule to this By-law.

4. The First Nation's Interim Budget for the fiscal year beginning April 1, 2015 and ending March 31, 2016 is attached as a Schedule to this By-law.

5. This By-law authorizes the expenditures provided for in the Annual Budget and the Interim Budget.

6. Those amounts Indicated in the Annual Budget and the Interim Budget must be credited to the following reserve funds: (a) the Gas Bar Economic Development fund; and (b) the Community Infrastructure Fund.

7. Expenditures of local revenues must be made only in accordance with the Annual Budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the Annual Budget or the Interim Budget by amending this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Properly Assessment and Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedules attached to this By-law form part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Aboriginal Affairs and Northern Development.

This Resolution was consented at a duly convened meeting of the Haisla Nation Council the 13th day of August, 2014.

A Quorum consists of six (6) Council Members

signed Ellis Ross
Chief Councillor Ellis Ross

signed Taylor Cross
Deputy Chief Councillor Taylor Cross

signed Henry Amos
Councillor Henry Amos

Councillor Brenda Duncan

Councillor Lucille Harms

Councillor Godfrey Grant Jr.

signed Margaret Grant
Councillor Margaret Grant

signed Willard Grant
Councillor Willard Grant

signed Joanne Ross
Councillor Joanne Ross

signed Crystal Smith
Councillor Crystal Smith

signed Russell Ross, Jr.
Councillor Russell Ross, Jr.

SCHEDULE "A"

ANNUAL BUDGET

REVENUES		
1.	Local Revenues:	$6,785,578
2.	Local revenues carried over from the previous fiscal year	
3.	Accumulated Deficit – Local revenues carried over from the previous fiscal year:	
4.	Reserve fund revenues:	
TOTAL REVENUES		**$6,785,578**
EXPENDITURES		
1.	General Government Expenditures	
	a. Executive and Legislative	$
	b. General Administrative	$
	c. Other General Government	$ 500,000
2.	Protection Services	
	a. Policing	$
	b. Firefighting	$ 500,000
	c. Regulatory Measures	$
	d. Other Protective Services	$ 220,000
3.	Transportation	
	a. Roads and Streets	$ 475,000
	b. Snow and Ice Removal	$ 100,000
	c. Other Transportation	$
4.	Recreation and Cultural Services	
	a. Recreation	$ 100,000
	b. Culture	$
	c. Other Recreation and Cultures	$ 150,000
5.	Community Development	
	a. Education	$
	b. Housing	$
	c. Planning and Zoning	$
	d. Community Planning	$ 100,000
	e. Economic Development Program	$
	f. Heritage Protection	$
	g. Urban Renewal	$
	h. Beautification	$
	i. Land Rehabilitation	$

j. Tourism	$
k. Other Regional Planning and Development	$1,300,000
6. Environment Health Services	
a. Water Purification and Supply	$
b. Sewage Collection and Disposal	$
c. Garbage Waste Collection and Disposal	$
d. Other Environmental Services	$
7. Fiscal Services	
a. Interest Payments	$
b. Other Debt Charges	$
c. Other Fiscal Services	$
8. Other Services	
a. Health	$ 100,000
b. Social Programs and Assistance	$ 135,000
c. Trade and Industry	$1,280,000
d. Other Service	$ 280,000
9. Transfers into Reserve Funds	$ 867,020
10. Contingency Funds	$ 678,558
[Note – min. $67,856 / max. $678,558]	
TOTAL EXPENDITURES	**$6,785,578**

[Note: This Budget includes an attached Appendix.]

Appendix A to Schedule "A"

Projected Reserve Fund Balances

1.	File Protection Fund	
	Beginning balance as of April 1, 2014	$
	Transfers out	
	i. to local revenue account:	$
	ii. to _____ reserve fund:	$
	Transfers in	
	i. from local revenue account	$
	ii. from _____ reserve fund:	$
	Ending balance as of March 31, 2015	$
2.	Gas Bar Economic Development Fund	
	Beginning balance as of April 1, 2014	$ 70,000.00
	Transfers out	
	i. to local revenue account:	$
	ii. to _____ reserve fund:	$
	Transfers in	
	i. from local revenue account:	$
	ii. from _____ reserve fund:	$
	Ending balance as of March 31, 2015	$ 70,000.00
3.	Community Infrastructure Fund	
	Beginning balance as of April 1, 2014	$ 1,319,109.00
	Transfers out	
	i. to local revenue account:	$
	ii. to _____ reserve fund:	$
	Transfers in	
	i. from local revenue account:	$ 867,020.00
	ii. from _____ reserve fund:	$
	Ending balance as of March 31, 2015	$ 2,186,129.00

SCHEDULE "B"

INTERIM BUDGET

REVENUES		
1.	Local Revenues:	$6,785,578
2.	Local revenues carried over from the previous fiscal year:	$
3.	Accumulated Deficit – Local revenues carried over from the previous fiscal year:	$
4.	Reserve fund revenue:	$
TOTAL REVENUES		**$6,785,578**
EXPENDITURES		
1.	General Government Expenditures	
	a. Executive and Legislative	$
	b. General Administrative	$
	c. Other General Government	$ 500,000
2.	Protection Services	
	a. Policing	$
	b. Firefighting	$ 500,000
	c. Regulatory Measures	$
	d. Other Protective Services	$ 220,000
3.	Transportation	
	a. Roads and Streets	$ 475,000
	b. Snow and Ice Removal	$ 100,000
	c. Other Transportation	$
4.	Recreation and Cultural Services	
	a. Recreation	$ 100,000
	b. Culture	$
	c. Other Recreation and Culture	$ 150,000
5.	Community Development	
	a. Education	$
	b. Housing	$
	c. Planning and Zoning	$
	d. Community Planning	$ 100,000
	e. Economic Development Program	$
	f. Heritage Protection	$
	g. Urban Renewal	$
	h. Beautification	$
	i. Land Rehabilitation	$

j. Tourism	$
k. Other Regional Planning and Development	$1,300,000
6. Environmental Health Services	
a. Water Purification and Supply	$
b. Sewage Collection and Disposal	$
c. Garbage Waste Collection and Disposal	$
d. Other Environmental Services	$
7. Fiscal Services	
a. Interest Payments	$
b. Other Debt Charges	$
c. Other Fiscal Services	$
8. Other Services	
a. Health	$ 100,000
b. Social Programs and Assistance	$ 135,000
c. Trade and Industry	$1,280,000
d. Other Services	$ 280,000
9. Transfers into Reserve Funds	$ 867,020
10. Contingency Funds	$ 678,557
TOTAL EXPENDITURES:	**$6,785,578**

[Note: This Budget includes an attached Appendix.]

Appendix A to Schedule "B"

Projected Reserve Fund Balances

1.	File Protection Fund	
	Beginning balance as of April 1, 2015	$
	Transfers out	
	iii. to local revenue account:	$
	iv. to _____ reserve fund:	$
	Transfers in	
	iii. from local revenue account	$
	iv. from _____ reserve fund:	$
	Ending balance as of March 31, 2016	$
2.	Gas Bar Economic Development Fund	
	Beginning balance as of April 1, 2015	$ 70,000
	Transfers out	
	iii. to local revenue account:	$
	iv. to _____ reserve fund:	$
	Transfers in	
	iii. from local revenue account:	$
	iv. from _____ reserve fund:	$
	Ending balance as of March 31, 2016	$ 70,000
3.	Community Infrastructure Fund	
	Beginning balance as of April 1, 2015	$ 2,186,129
	Transfers out	
	iii. to local revenue account:	$
	iv. to _____ reserve fund:	$
	Transfers in	
	iii. from local revenue account:	$ 867,020
	iv. from _____ reserve fund:	$
	Ending balance as of March 31, 2016	$ 3,053,149

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Haisla Nation, in the Province of British Columbia, at a meeting held on the 14th day of September 2015.

- **Haisla Nation Annual Expenditure By-law, 2015**

Dated at Gatineau, Quebec
this 6th day of October 2015.

Colleen Swords
Deputy Minister

Canada

Haisla Nation Council
HAISLA PO BOX 1101, KITAMAAT VILLAGE, BC V0T 2B0 PH: (250) 639-9361 FAX: (250) 632-2840

Band Council Resolution No. 2015-676-09-41

HAISLA NATION ANNUAL EXPENDITURE BY-LAW, 2015

WHEREAS:

A. Pursuant to section 83 of the *Indian Act,* the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Haisla Nation has enacted the *Haisla Nation Property Assessment and Taxation By-law,* respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Haisla Nation duly enacts as follows:

1. This By-law may be cited as the *Haisla Nation Annual Expenditure By-law, 2015.*

2. In this By-law:

"Act" means the *Indian Act,* S.C. 1985, c.1-5, and the regulations made under that Act;

"Annual Budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Interim Budget" means the budget attached as a Schedule to this By-Law setting out, on an interim basis, the projected local revenues and projected expenditures of these local revenues during the year following the present budget period, until replaced with the annual budget for that year;

"Council" has the meaning given to the term "council of the band" by subsection 2(1) of the *Indian Act*;

"By-law" means this annual expenditure law enacted under paragraph 83(2) of the Act;

"First Nation" means the Haisla Nation, being a band under the Act;

"Local Revenues" means money raised by the First Nation under a property taxation by-law; and

"Taxation By-law" means the *Haisla Nation Property Taxation and Assessment By-law No.1.*

3. The First Nation's Annual Budget for the fiscal year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule to this By-law.

Band Council Resolution No. 2015-676-09-41 continued...

4. The First Nation's Interim Budget for the fiscal year beginning April 1, 2016 and ending March 31, 2017 is attached as a Schedule to this By-law.
5. This By-law authorizes the expenditures provided for in the Annual Budget, and the expenditures authorized in the Interim Budget until the First Nation's annual expenditure by-law for the budget year referenced in section 4 comes into force and effect, at which time the Interim Budget ceases to have force and effect.
6. Those amounts indicated in the Annual Budget and the Interim Budget must be credited to the Community Infrastructure Fund.
7. Expenditures of local revenues must be made only in accordance with the Annual Budget.
8. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
9. Notwithstanding section 7 of this By-law, Council may at any time amend the Annual Budget or the Interim Budget by amending this By-law in accordance with Council procedure and the requirements of the Act.
10. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Properly Assessment and Taxation By-law.
11. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
12. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
13. The Schedules attached to this By-law form part of and is an integral part of this By-law.
14. This By-law comes into force and effect upon the approval of the Minister of Aboriginal Affairs and Northern Development.

This Resolution was consented at a duly convened meeting of the Haisla Nation Council the 14th day of September, 2015.

A Quorum consists of six (6) Council Members

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Band Council Resolution No. 2015-676-09-41 continued...

Ellis Ross
Chief Councillor

Taylor Cross
Deputy Chief Councillor

Brenda Duncan
Councillor

Margaret Grant
Councillor

Willard Grant
Councillor

Raymond Green
Councillor

Lucille Harms
Councillor

Trevor Martin
Councillor

Freddy Ringham
Councillor

Crystal Smith
Councillor

Kevin Stewart
Councillor

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SCHEDULE A
ANNUAL BUDGET

REVENUES

1.	Local Revenues:	$ 8,344,252
2.	Local revenues carried over from the previous fiscal year	
3.	Accumulated Deficit – Local Revenues carried over from the previous fiscal year:	
4.	Reserve fund revenues:	
	TOTAL REVENUES	**$ 8,344,252**

EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	$
	b. General Administrative	$
	c. Other General Government	$
2.	Protection Services	
	a. Policing	$
	b. Firefighting	$ 100,000
	c. Regulatory Measures	$
	d. Other Protective Services	$ 230,000
3.	Transportation	
	a. Roads and Streets	$ 335,000
	b. Snow and Ice Removal	$
	c. Other Transportation	$
4.	Recreation and Cultural Services	
	a. Recreation	$ 100,000

	b. Culture	$25,000
	c. Other Recreation and Cultures	$
5.	Community Development	
	a. Education	$
	b. Housing	$ 60,000
	c. Planning and Zoning	$
	d. Community Planning	$ 200,000
	e. Economic Development Program	$
	f. Heritage Protection	$
	g. Urban Renewal	$ 400,000
	h. Beautification	$
	i. Land Rehabilitation	$
	j. Tourism	$
	k. Other Regional Planning and Development	$ 150,000
6.	Environmental Health Services	
	a. Water Purification and Supply	$
	b. Sewage Collection and Disposal	$
	c. Garbage Waste Collection and Disposal	$
	d. Other Environmental Services	$
7.	Fiscal Services	
	a. Interest Payments	$
	b. Other Debt Charges	$
	c. Other Fiscal Services	$
8.	Other Services	
	a. Health	$
	b. Social Programs and Assistance	$ 224,000
	c. Trade and Industry	$
	d. Other Service	$ 375,000
9.	Transfers into Reserve Funds	$ 5,925,352

10.	Contingency Funds	$ 219,900
	TOTAL EXPENDITURES	**$ 8,344,252**

[Note: This Budget includes an attached Appendix.]

APPENDIX A TO SCHEDULE A
PROJECTED RESERVE FUND BALANCES

1. Fire Protection Fund	
Beginning balance as of April 1, 2015	$
Transfers out	
i. to local revenue account:	$
ii. to _____ reserve fund:	$
Transfers in	
i. from local revenue account	$
ii. from _____ reserve fund:	$
Ending balance as of March 31, 2016	$
2. Gas Bar Economic Development Fund	
Beginning balance as of April 1, 2015	$ 70,000
Transfers out	
i. to local revenue account:	$
ii. to _____ reserve fund:	$
Transfers in	
i. from local revenue account:	$
ii. from _____ reserve fund:	$
Ending balance as of March 31, 2016	$ 70,000
3. Community Infrastructure Fund	
Beginning balance as of April 1, 2015	$ 2,309,063
Transfers out	
i. to local revenue account:	$
ii. to _____ reserve fund:	$
Transfers in	
i. from local revenue account:	$ 5,925,352
ii. from _____ reserve fund:	$
Ending balance as of March 31, 2016	**$ 8,234,415**

SCHEDULE B

INTERIM BUDGET

REVENUES

1.	Local Revenues:	$ 8,344,252
2.	Local revenues carried over from the previous fiscal year:	$
3.	Accumulated Deficit – Local revenues carried over from the previous fiscal year:	$
4.	Reserve fund revenue:	$
	TOTAL REVENUES	**$ 8,344,252**

EXPENDITURES

1.	General Government Expenditures	
	a. Executive and Legislative	$
	b. General Administrative	$
	c. Other General Government	$
2.	Protection Services	
	a. Policing	$
	b. Firefighting	$ 100,000
	c. Regulatory Measures	$
	d. Other Protective Services	$ 230,000
3.	Transportation	
	a. Roads and Streets	$ 335,000
	b. Snow and Ice Removal	$
	c. Other Transportation	$
4.	Recreation and Cultural Services	
	a. Recreation	$ 100,000
	b. Culture	$ 25,000
	c. Other Recreation and Culture	$
5.	Community Development	

	a. Education	$	
	b. Housing	$	60,000
	c. Planning and Zoning	$	
	d. Community Planning	$	200,000
	e. Economic Development Program	$	
	f. Heritage Protection	$	
	g. Urban Renewal	$	400,000
	h. Beautification	$	
	i. Land Rehabilitation	$	
	j. Tourism	$	
	k. Other Regional Planning and Development	$	150,000
6.	Environmental Health Services		
	a. Water Purification and Supply	$	
	b. Sewage Collection and Disposal	$	
	c. Garbage Waste Collection and Disposal	$	
	d. Other Environmental Services	$	
7.	Fiscal Services		
	a. Interest Payments	$	
	b. Other Debt Charges	$	
	c. Other Fiscal Services	$	
8.	Other Services		
	a. Health	$	
	b. Social Programs and Assistance	$	224,000
	c. Trade and Industry	$	
	d. Other Services	$	375,000
9.	Transfers into Reserve Funds	$	5,925,352
10.	Contingency Funds	$	219,900
	TOTAL EXPENDITURES:	**$**	**8,344,252**

[Note: This Budget includes an attached Appendix.]

APPENDIX A TO SCHEDULE B
PROJECTED RESERVE FUND BALANCES

1. Fire Protection Fund		
Beginning balance as of April 1, 2016	$	
Transfers out		
iii. to local revenue account:	$	
iv. to _____ reserve fund:	$	
Transfers in		
iii. from local revenue account	$	
iv. from _____ reserve fund:	$	
Ending balance as of March 31, 2017	$	
2. Gas Bar Economic Development Fund		
Beginning balance as of April 1, 2016	$	70,000
Transfers out		
iii. to local revenue account:	$	
iv. to _____ reserve fund:	$	
Transfers in		
iii. from local revenue account:	$	
iv. from _____ reserve fund:	$	
Ending balance as of March 31, 2017	$	70,000
3. Community Infrastructure Fund	$	8,234,415
Beginning balance as of April 1, 2016		
Transfers out		
iii. to local revenue account:	$	
iv. to _____ reserve fund:	$	
Transfers in		
iii. from local revenue account:	$	5,925,352
iv. from _____ reserve fund:	$	
Ending balance as of March 31, 2017	**$**	**14,159,767**

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Haisla Nation, in the Province of British Columbia, at a meeting held on the 24th day of June, 2015.

Haisla Nation Rates Bylaw 2015

Dated at Gatineau, Quebec
this 28th day of September 2015.

Colleen Swords
Deputy Minister

Canada

Haisla Nation Council
HAISLA PO BOX 1101, KITAMAAT VILLAGE, BC V0T 2B0 PH: (250) 639-9361 FAX: (250) 632-2840

HAISLA NATION RATES BY-LAW, 2015

WHEREAS pursuant to the *Indian Act,* R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act,* 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Haisla Nation enacted the *Haisla Nation Property Assessment and Taxation By-Law* on July 25, 2006, as amended by the *Haisla Property Assessment and Taxation Amendment By-Law No. 01-2007* and the *Haisla Nation Property Assessment and Taxation Amendment By-Law 01-2011*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This By-law may be cited for all purposes as the *Haisla Nation Rates By-Law, 2015.*

2. Pursuant to Section 11 of the *Haisla Nation Property Assessment and Taxation By-Law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2015 Rates By-Law.

This Resolution was consented at a duly convened meeting of the Haisla Nation Council the 24th day of June , 2015.

A Quorum consists of six (6) Council Members

Ellis Ross
Chief Councillor

Taylor Cross
Deputy Chief Councillor

Brenda Duncan
Councillor

Margaret Grant
Councillor

Willard Grant
Councillor

Raymond Green
Councillor

Lucille Harms
Councillor

Trevor Martin
Councillor

Freddy Ringham
Councillor

Crystal Smith
Councillor

Kevin Stewart
Councillor

K:\BCR's\2015 BCR's\June\HNC Rates By-Law 2015.doc

SCHEDULE "A"

The Council of the Haisla Nation hereby adopts the following taxation rates for the 2015 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 17 of the *Haisla Nation Property Assessment and Taxation By-Law*.	COLUMN 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Haisla Nation Property Assessment and Taxation By-Law*.
Class 1 - Residential Sub-class a – Vacant Land Sub-class b – Land with Improvements/Other	 4.89786 4.89786
Class 2 – Utilities	50.55376
Class 4 - Major Industry	36.60535
Class 5 - Light Industry	56.27178
Class 6 - Business and Other	21.20158
Class 8 - Recreation/Non-Profit Organization	22.44805
Class 9 - Farm	

LITTLE SHUSWAP LAKE FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2014

[Effective December 10, 2014]

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Little Shuswap Lake First Nation has enacted *By-law 2014 T02*, respecting taxation for local purposes on reserve; and

C. The Council of the Little Shuswap Lake First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Little Shuswap Lake First Nation duly enacts as follows:

1. This By-law may be cited as the *Little Shuswap Lake First Nation Annual Expenditure By-law, 2014*.

2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c. I-5, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Little Shuswap Lake First Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"taxable property" means property in a reserve that is subject to taxation under the Taxation By-law; and

"Taxation By-law" means the *Little Shuswap Indian Band Property Taxation By-law PR-95-02*.

3. The First Nation's annual budget for the fiscal year beginning April 1 2014, and ending March 31 2015, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1 2014, and ending March 31 2015 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 10, 12 and 13.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 16th day of September, 2014, at Squilax, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed Brian Finlay

Chief Felix Arnouse

Councillor Brian Finlay

signed Dale marie Tomma

Councillor Dale marie Tomma

SCHEDULE A

ANNUAL BUDGET AND INTERIM BUDGET

All Expenditures

1.	**General Government Expenditures**	
	a. Wages And Benefits	$ 21,081.03
	b. Training	$ 1,500.00
	c. Office Expense	$ 1,500.00
	d. Bad Debt	$ 40,000.00
	e. Administrative Fee	$ 70,000.00
	f. Servicing Agreement	$120,000.00
2.	**Other Services**	
	a. Community Buildings	$ 50,000.00
	b. Land And Resources	$ 40,000.00
	c. Grounds Maintenance	$ 20,000.00
	d. Roads and Bridges	$ 20,000.00
	e. Housing	$ 15,000.00
	f. Daycare	$ 10,000.00
	g. Recycling	$ 5,000.00
	h. Fire Department	$ 60,000.00
	i. FNFA	$ 10,000.00
	j. Sewer	$ 32,000.00
	k. Infrastructure	$ 92,000.00
	l. Capital Replacement	$155,000.00
	m. Capital Emergency	$ 5,000.00
3.	**Grants**	
	a. Homeowner Grants	$ 44,000.00
4.	**Contingency Fund**	$ 16,573.08
	Total:	**$828,654.11**
	Balance:	**0-**

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Little Shuswap Lake First Nation, in the Province of British Columbia, at a meeting held on the 15th day of July, 2015.

Little Shuswap Lake First Nation Annual Expenditure Bylaw 2015

Dated at Gatineau, Quebec
this 28th day of September 2015.

Colleen Swords
Deputy Minister

Canada

LITTLE SHUSWAP LAKE FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2015

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Little Shuswap Lake First Nation has enacted **By-law 2015 T02**, respecting taxation for local purposes on reserve; and

C. The Council of the Little Shuswap Lake First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Little Shuswap Lake First Nation duly enacts as follows:

1. This By-law may be cited as the Little Shuswap Lake *First Nation Annual Expenditure By-law, 2015*.

2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c. I-5, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Little Shuswap Lake First Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"taxable property" means property in a reserve that is subject to taxation under the Taxation By-law; and

"Taxation By-law" means the Little Shuswap Indian Band *Property Taxation By-law PR-95-02.*

3. The First Nation's annual budget for the fiscal year beginning April 1 2015, and ending March 31 2016, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1 2015, and ending March 31 2016 is comprised of

(a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 10, 12 and 13.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS By-law IS HEREBY DULY ENACTED by Council on the 15th day of July, 2015, at Squilax, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Oliver Arnouse

Councillor Wes francois

Councillor Dale marie Tomma

2015 Budget

Expenses	**2015 Budget A**
1. General Government Expenditures	
Wages And Benefits	$3,627.89
Training	$1,500.00
Office Expense	$1,500.00
Bad Debt	$40,000.00
Administrative Fee	$70,000.00
Servicing Agreement	$120,000.00
Sub Total:	**$236,627.89**
2. Protection Services	
Policing	-
Firefighting	-
Regulatory Measures	-
Other Protective Services	-
Sub Total:	-
3. Transportation	
Roads and Streets	-
Snow and Ice Removal	-
Parking	-
Public Transit	-
Other Transportation	-
Sub Total:	-
4. Recreation and Cultural Services	
Recreation	-
Culture	-
Heritage Protection	-
Other Recreation and Culture	-
Sub Total:	-
5. Community Development	
Education	-
Planning and Zoning	-
Community Planning	-
Economic Development Program	-
Tourism	-
Trade and Industry	-
Land Rehabilitation and Beautification	-
Other Regional Planning and Development	-
Sub Total:	-
6. Environment Health Services	
Water Purification and Supply	-

Sewage Collection and Disposal	-	
Garbage Waste Collection and Disposal	-	
Recycling	-	
Other Environmental Services	-	
Sub Total:	-	
7. Fiscal Services		
Long-term Payments to the First Nations Finance Authority	-	
Interim Financing Payments to the First Nations Finance Authority	-	
Other Payments	-	
Accelerated Debt Payments	-	
Other Fiscal Services	-	
Sub Total:	-	
8. Other Services		
Community Buildings		$50,000.00
Land And Resources		$40,000.00
Grounds Maintenance		$20,000.00
Roads and Bridges		$20,000.00
Housing		$15,000.00
Daycare		$10,000.00
Recycling		$5,000.00
Fire Department		$60,000.00
FNFA		$10,000.00
Sewer		$32,000.00
Infrastructure		$92,000.00
Capital Replacement		$151,900.00
Capital Emergency		$5,000.00
Sub Total:		**$510,900.00**
9. Taxes Collected for Other Governments		
Taxes Collected for Other Governments	-	
10. Grants		
Homeowner Grants		$44,000.00
Additional Grants	-	
Sub Total:		**$44,000.00**
11. Contingency Amounts		
Contingency Amounts		$3,100.00
12. Transfers into reserve funds		
Transfer into Fund A	-	
13. Repayment of moneys borrowed from reserve funds		

Repayment of moneys borrowed from reserve funds	-
Total Expenses:	**$794,627.89**

	2015 Budget A
Expenses:	**$794,627.89**
Tax Income:	$794,627.89
Utility Income:	
Min Tax Income:	-
Post Notice Debits:	
Post Notice Credits:	
Additional Revenue:	-
Over/Under:	-

LITTLE SHUSWAP LAKE FIRST NATION

BY-LAW NO. 2014-T02

ANNUAL RATES BY-LAW

[Effective December 10, 2014]

WHEREAS pursuant to the *Indian Act,* R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act,* 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Little Shuswap Lake First Nation (also known as the Little Shuswap Lake Indian Band) enacted the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law* on November 30th, 1995;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Little Shuswap Lake First Nation Rates By-law 2014.*.

2. Pursuant to Section 18.1 of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2014 *Rates By-law*.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 16th day of September, 2014, at Squilax, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

signed Brian Finlay

Chief Felix Arnouse

Councillor Brian Finlay

signed Dale marie Tomma

Councillor Dale marie Tomma

SCHEDULE "A"

The Council of the Little Shuswap Lake First Nation hereby adopts the following taxation rates for the 2014 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1 of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law*.	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law*. Quaaout IR #1
Class 1 - Residential	4.81500
Class 2 - Utilities	42.92330
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	6.01880
Class 5 - Light Industry	16.62670
Class 6 - Business and Other	10.99310
Class 7 - Managed Forest Land	12.03750
Class 8 - Recreation/Non-Profit Organization	5.77800
Class 9 - Farm	4.33500

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1 of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law*.	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law*. Chum Creek IR#2
Class 1 - Residential	3.3600
Class 2 - Utilities	31.920000
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	4.20000
Class 5 - Light Industry	11.760000
Class 6 - Business and Other	11.76000
Class 7 - Managed Forest Land	4.36800
Class 8 - Recreation/Non-Profit Organization	4.03200
Class 9 - Farm	3.02400
Class 10 Regulated Railway	19.14930

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1 of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law*.	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law*. Scotch Creek IR#4
Class 1 - Residential	4.79000
Class 2 - Utilities	53.47700
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	11.94750
Class 5 - Light Industry	16.72650
Class 6 - Business and Other	21.84000
Class 7 - Managed Forest Land	6.21270
Class 8 - Recreation/Non-Profit Organization	5.73480
Class 9 - Farm	4.30100
Class 10 Regulated Railway	19.14930

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1 of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law*.	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law*. North Bay IR#5
Class 1 - Residential	4.08970
Class 2 - Utilities	42.20570
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	5.11210
Class 5 - Light Industry	14.70660
Class 6 - Business and Other	13.77820
Class 7 - Managed Forest Land	5.316600
Class 8 - Recreation/Non-Profit Organization	4.90760
Class 9 - Farm	3.68070
Class 10 Regulated Railway	19.14930

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Little Shuswap Lake First Nation, in the Province of British Columbia, at a meeting held on the 15th day of July, 2015.

Little Shuswap Lake First Nation Annual Rates Bylaw No. 2015-T02

Dated at Gatineau, Quebec

this 28th day of September 2015.

Colleen Swords
Deputy Minister

Canada

LITTLE SHUSWAP LAKE FIRST NATION

BY-LAW NO. 2015-T02

ANNUAL RATES BY-LAW

WHEREAS pursuant to the *Indian Act,* R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act,* 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Little Shuswap Lake First Nation (also known as the Little Shuswap Lake Indian Band) enacted the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law* on November 30th , 1995 ;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Little Shuswap Lake First Nation Rates By-law 2015*..

2. Pursuant to Section 18.1 of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2015 Rates By-law.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 15th day of July, 2015, at Squilax, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

Chief Oliver Arnouse

Councillor Wes Francois

Councillor Dale Marie Tomma

2

The Council of the Little Shuswap Lake First Nation hereby adopts the following taxation rates for the 2015 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1 of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law.*	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law.* Quaaout IR #1
Class 1 - Residential	4.81500
Class 2 - Utilities	42.92330
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	6.01880
Class 5 - Light Industry	16.62670
Class 6 - Business and Other	10.99310
Class 7 - Managed Forest Land	12.03750
Class 8 - Recreation/Non-Profit Organization	5.77800
Class 9 - Farm	4.33500

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1 of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law.*	**COLUMN 2** Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law.* Chum Creek IR#2
Class 1 - Residential	3.60
Class 2 - Utilities	31.920000
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	4.20000
Class 5 - Light Industry	11.760000
Class 6 - Business and Other	11.76000
Class 7 - Managed Forest Land	4.36800
Class 8 - Recreation/Non-Profit Organization	4.03200
Class 9 - Farm	3.02400
Class10 Regulated Railway	19.13920

3

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1 of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law.*	COLUMN 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law.* Scotch Creek IR#4
Class 1 - Residential	4.79000
Class 2 - Utilities	53.47700
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	11.94750
Class 5 - Light Industry	16.72650
Class 6 - Business and Other	21.84000
Class 7 - Managed Forest Land	6.21270
Class 8 - Recreation/Non-Profit Organization	5.73480
Class 9 - Farm	4.30100
Class 10 Regulated Railway	19.13920

COLUMN 1 Class of Property as prescribed under Schedule II and Section 18.1 of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law.*	COLUMN 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Little Shuswap Lake First Nation Property Assessment and Taxation By-law.* North Bay IR#5
Class 1 - Residential	4.08970
Class 2 - Utilities	42.20570
Class 3 - Unmanaged Forest Land	0.
Class 4 - Major Industry	5.11210
Class 5 - Light Industry	14.70660
Class 6 - Business and Other	13.77820
Class 7 - Managed Forest Land	5.316600
Class 8 - Recreation/Non-Profit Organization	4.90760
Class 9 - Farm	3.68070
Class 10 Regulated Railway	19.13920

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Nicomen Indian Band, in the Province of British Columbia, at a meeting held on the 5th day of June 2015.

- **Nicomen Indian Band**
  Annual Expenditure By-law, 2015

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

NICOMEN INDIAN BAND

ANNUAL EXPENDITURE BY-LAW, 2015

WHEREAS

A. Pursuant to subsection 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Nicomen First Nation has enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

NOW THEREFORE the Council of the Nicomen First Nation duly enacts as follows:

1. This By-law may be cited as the Nicomen First Nation Annual Expenditure By-law, 2015.
2. In this By-law:

"Act" means the Indian Act, S.C. 1985, c 5, and the regulations made under that Act;

"Annual Budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Band" means the Nicomen Indian Band;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"First Nation" means the Nicomen First Nation, being a band under the Act;

"By-law" means this annual expenditure law enacted under paragraph 83(2) of the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property assessment and taxation by-law" means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property assessment by-law and a property taxation by-law; and

"Taxation By-law" means the *Nicomen First Nation Property Taxation By-law*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2015 and ending March 31, 2016, is attached as Schedule A to this By-law.
4. This By-law authorizes the expenditures provided for in the annual budget.
5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
7. Expenditures of local revenues must be made only in accordance with the annual budget.
8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.
9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Assessment and Taxation By-laws.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

PROPERTY TAX REVENUE ACCOUNTS

14.(1)All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

15. The Surveyor of Taxes shall administer this By-law.

BY-LAW REMEDIAL

16. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

17.(1)Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law, words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

18. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 5th day of June, 2015.

A quorum of Council consists of 2 (3) members of Council.

Chief, Donna M. Gallinger

Councillor, Raymond Drynock

Councillor, Alissia Lytton

SCHEDULE "A"

2015 ANNUAL PROPERTY TAX BUDGET

REVENUES	
Property Tax Levies, Interests & Penalties for Current Fiscal Year	$6,104.19
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	$0.00
TOTAL REVENUES	**$6,104.19**
General Government Services	$0.00
Protective Services	$5789.98
Transportation	$0.00
Recreation and Cultural Services	$0.00
Community Development	$0.00
Environmental Health Services	$0.00
Fiscal Services	$0.00
Taxes for Other Governments	$0.00
Other Expenditures	
– Permitted Property Assessment and Taxation By-law Expenditures	$0.00
– Municipal Service Agreements	$0.00
Contingency (5% of budget)	$305.21
TOTAL EXPENDITURES	**$6,104.19**
BALANCE	$0.00

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Nicomen Indian Band, in the Province of British Columbia, at a meeting held on the 5th day of June 2015.

- **Nicomen Indian Band**
  2015 Rates By-law

Dated at Ottawa, Ontario, this 24th day of July 2015.

Canada

Nicomen Indian Band

2015 RATES BY-LAW

WHEREAS pursuant to the *Indian Act,* R.S.C. 1985 and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of the band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Nicomen Indian Band enacted the *Nicomen Indian Band Property Assessment and Taxations By-law* on the 5th day of December 1991;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83 (1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Nicomen Indian Band Rates By-law*.

2. Pursuant to Section 24(5) of the *Nicomen Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2015 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 05 day of June, 2015.

A quorum for the Nicomen Indian Band Council is (2).

(Chief, Donna M. Gallinger)

(Councillor, Raymond Drynock)

(Councillor, Alissia Lytton)

SCHEDULE "A"

Prescribed Tax Rates

For the Taxation year 2015

The Council of the Nicomen Indian Band hereby adopts the following taxation rates for the 2015 taxation year for the following classes of property.

Class of Property	Tax Rates 2015
1. Residential	0.0
2. Utilities	25.9994
3. Unmanaged Forest	0.0
4. Major Industry	0.0
5. Light Industry	0.0
6. Business/Other	0.0
7. Managed Forest Land	0.0
8. Recreational/Non-Profit	0.0
9. Farm	0.0
10. Canadian Pacific Railway Right of Way*	19.1957*

***Note – the rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations* SOR/2001-493 as published in the Canada Gazette Part II, Vol. 135, No. 24, November 21, 2001.**

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw made by the Skuppah Indian Band, in the Province of British Columbia, at a meeting held on the 1st day of July, 2015.

Skuppah Indian Band Rates Bylaw 2015

Dated at Gatineau, Quebec
this 28th day of September 2015.

Colleen Swords
Deputy Minister

Canada

SKUPPAH INDIAN BAND

Rates By-Law 2015

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Skuppah Indian Band enacted the Skuppah Indian Band Taxation By-law on December 5, 1991;

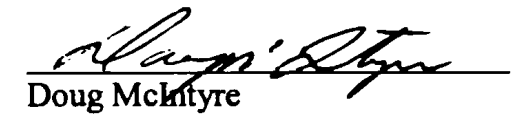
NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the Skuppah Indian Band 2015 Rates By-law.

2. Pursuant to Section 24(5) of the Skuppah Indian Band Taxation By-law, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2015 Rates By-law.

This by-law is hereby enacted by Council at a duly convened meeting held on the 1st day of July, 2015.

A quorum for the Skuppah Indian Band Council is one (1).



Doug McIntyre
Chief, Skuppah Indian Band

SCHEDULE "A"

Skuppah Indian Band
Prescribed Tax Rates
For the Taxation Year 2015

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2015 taxation year for the following classes of property.

Class of Property	**Tax Rate**
Class 10-Railway Right-of-Way	19.26596

*Note – the rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations, SOR/2001-493 as published in the Canada Gazette Part II, Vol 135, No. 24,* November 21, 2001.

2015 ANNUAL PROPERTY TAX BUDGET

REVENUES	
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$12,738.65
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	$ 0.0
TOTAL REVENUES	$12,738.65
EXPENDITURES	
Fiscal Services	$ 1,350.00
General Government Services	$ 9,515.65
Taxes for Other Governments (BCCA)	$ 600.00
Contingency Fund	$ 1,273.00
TOTAL EXPENDITURES	$12,738.65
BALANCE	$ 0.0

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Siska Indian Band, in the Province of British Columbia, at a meeting held on the 29th day of May 2015.

- **Siska Indian Band**
  2015 Rates By-law

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

SISKA INDIAN BAND

2015 RATES BY-LAW

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Siska Indian Band has enacted the *Siska Indian Band Taxation By-law* and *Siska Indian Band Assessment By-Law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular, section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Siska Indian Band 2015 Rates By-law*.
2. Pursuant to section 24(1) of the *Siska Indian Band Taxation By-Law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2015 Rates By-Law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Siska Indian Band at a duly convened meeting held on the 29 day of May, 2015.

Chief Fred Sampson

Councilor Alice Munro

Councilor Tracy Wimbush

Councilor Betsy Munro

SCHEDULE "A"

The Council of the Siska Indian Band hereby adopts the following taxation rates for the 2015 taxation year on the following classes of property.

Column 1	Column 2
Class of property proscribed under Schedule II and Section 11 of the *Siska Indian Band Property Taxation By-law*	Rate of tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Siska Indian Band Assessment* and *Taxation By-Laws*

Class 2 – Utilities	**26.1321**
Class 10 – CPR Right of Way	**19.2687**

SNUNEYMUXW FIRST NATION

RATES BY-LAW

BY-LAW NO 2014-1

[Effective December 10, 2014]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985 c. I-5, The Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of ancillary to such purpose;

AND WHEREAS THE Council of the Snuneymuxw First Nation enacted both the *Nanaimo Indian Band Assessment By-law* and the *Nanaimo Band Taxation By-law* on September 23, 1992, each of which received Minister's approval on January 23, 1993;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Snuneymuxw First Nation Taxation Rates By-law 2014-1*.

2. Pursuant to the *Nanaimo Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A", which is hereto attached, and forms part of the 2014 *Taxation Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at the duly convened meeting held on the 22nd of July, 2014.

signed John Wesley
Chief John Wesley

signed Karen Ahenakew
Councillor Karen Ahenakew

signed Sandra Good
Councillor Sandra Good

_____
Councillor Emily Manson

_____
Councillor James Seward

_____
Councillor Erralyn Thomas

_____
Councillor Eric G. Wesley

_____
Councillor Michael Wyse

signed Paul Wyse-Seward
Councillor Paul Wyse-Seward

signed William Yoachim
Councillor William Yoachim

SCHEDULE A

The Council of the Snuneymuxw First Nation hereby adopts the following taxation rate for the 2014 taxation year for the following classes of property

COLUMN 1 Class of Property as prescribed under Schedule II and setion 152 and 156 of the *Snuneymuxw First Nation Property Assessment and Taxation By-law*.	COLUMN 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the *Snuneymuxw First Nation Property Assessment and Taxation By-law*.
Class	Rate
01 Residential	9.4732
02 Utilities	65.0034
03 Supportive Housing	7.1764
04 Major Industry	21.3538
05 Light Industry	24.6178
06 Business and Other	23.8885
07 Managed Forest Land	32.2247
08 Recreation/Non Profit Organization	14.7013
09 Farm	4.811

SODA CREEK INDIAN BAND

RATES BY-LAW 2014

BY-LAW NO. 2014-TX01

[Effective December 10, 2014]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matter arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-law* on Nov 21, 1997;

NOW BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Soda Creek Indian Band Rates By-law 2014*.

2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2014 *Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Soda Creek Indian Band at a duly convened meeting held on the 22 day of July, 2014.

signed Bev Sellars
Chief Bev Sellars

signed Marjorie Sellars
Councillor Marjorie Sellars

signed Marnie Sellars
Councillor Marnie Sellars

signed Councillor Thomas Phillips
Councillor Thomas Phillips

Councillor Donna Dixon

SCHEDULE A

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2014 for the following classes of property.

Class of Property	**Tax Rate**
1. Residential	0
2. Utility	25.686
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business/Other	0
7. Managed Forest	0
8. Recreational/Non Profit	0
9. Farm	0

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Soda Creek Indian Band, in the Province of British Columbia, at a meeting held on the 11th day of August 2015.

- **Soda Creek Indian Band Rates By-law 2015**

Dated at Gatineau, Quebec
this 27th **day of** October **2015.**

Colleen Swords
Deputy Minister

Canada

SODA CREEK INDIAN BAND
BY-LAW NO. 2015 - TX01

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matter arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-law* on Nov 21, 1997;

NOW BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Soda Creek Indian Band Rates By-law 2015*.

2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2015 Rates By-law.

This by-law is hereby enacted by the Council of the Soda Creek Indian Band at a duly convened meeting held on the 11 day of August 2015.

Donna Dixon, Chief

Bev Sellars, Councillor

Gary Sellars, Councillor

Marnie Sellars, Councillor

Sheri Sellars, Councillor

Schedule A

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year *2015* for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	26.226
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business/Other	0
7. Managed Forest	0
8. Recreational/Non Profit	0
9. Farm	0

Soda Creek Indian Band
Department of Community Economic Development #507
Budget April 1, 2015 - March 31, 2016

Revenue

		BUDGET
	Property Tax Revenue	127,248.00
		0.00
	Interest & Penalties for the current fiscal year	0.00
		0.00
	Surplus or Deficit Property Tax Revenue carried over from	0.00
	previous Fiscal Years	0.00
		0.00
	Non-Collectable (as yet) BC HYDRO	0.00
	Total Revenue	**$ 127,248.00**

Expenses

					BUDGET
Wages and Benefits					
	Wages	Rate	Hours	PP	
	Total Wages and Benefits				18,395.00
Expenditures 2015					
	Administration Expense				12,757.00
	Fiscal Services				
	Contribution to Reserve Funds (see note[1])				22,372.00
	Capital Funds - Homes				20,000.00
	Contingency Fund (10%)				12,488.00
	Taxes for other Governments				
	Assessment Authority Levy				2,464.00
	Protective Services				
	Fire Protection (20% of total cost of fire protection)				1,489.00
	911 Call Service				1,647.00
	Environmental Health Services				
	Water, Refuse and Sewer				5,636.00
	Recreational and Cultural Services				
	Donations and Elders Fund				10,000.00
	Community Buildings				
	Maintenance				10,000.00
	Other Expenditures				
	Education and Training				3,000.00
	Supplies				2,000.00
	Travel				5,000.00
	Total Expenses				**$ 127,248.00**

Net Budget surplus/(Deficit) -

Note[1]: Contribution to Reserve Funds is for assisting funds to build a new Community Centre for the community

SPUZZUM FIRST NATION

ANNUAL EXPENDITURE BY-LAW, 2014

[Effective December 10, 2014]

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues; .

B. The Council of the Spuzzum First Nation (also known as the Spuzzum Indian Band) has enacted the *Spuzzum Indian Band Property Assessment and Taxation By-law* dated March 9, 1992, respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Spuzzum First Nation duly enacts as follows:

1. This By-law may be cited as the *Spuzzum First Nation Annual Expenditure By-law, 2014*.

2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c 5, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"First Nation" means the Spuzzum First Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property assessment and taxation by-law" means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property assessment and taxation by-law or taxation by-law; and

"Taxation By-law" means the *Spuzzum Indian Band Property Assessment and Taxation By-law* dated March 9, 1992.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2014, and ending March 31, 2015 as well as the Interim Budget for the fiscal year beginning April 1, 2015 to March 31, 2016, are attached as a Schedule to this *Spuzzum First Nation Annual Expenditure By-law, 2014*.

4. This By-law authorizes the expenditures provided for in the annual budget for the current year.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the *Property Assessment and Taxation By-law*.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule for Annual Budget attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1 day of August 2014, at Spuzzum in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.

signed James Hobart

Chief James Hobart

Councilor Diana Stromquist

signed Patricia Eidem

Councilor Patricia Eidem

SCHEDULE

ANNUAL BUDGET CURRENT FISCAL YEAR

REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	$34,097.03
3. Local revenues carried	
Uncollectible due to the Province existing Claims	($16,057.25)
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$0
TOTAL REVENUES	$18,039.78
EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$0
b. General Administrative	$10,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	$3,878.05
c. Garbage Waste Collection and Disposal	$3,423.86
d. Other Environmental Services	
c. Trade and Industry	
d. Other Service	
4. Contingency Amounts	$737.87
TOTAL EXPENDITURES	**($18,039.78)**
BALANCE	**$0**

SCHEDULE

INTERIM ANNUAL BUDGET

REVENUES	
1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	$34,097.03
3. Local revenues carried Uncollectible due to the Province existing Claims	($16,057.25)
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	$0
TOTAL REVENUES	**$18,039.78**
EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	$0
b. General Administrative	$10,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	$3,878.05
c. Garbage Waste Collection and Disposal	$3,423.86
d. Other Environmental Services	
c. Trade and Industry	
d. Other Service	
4. Contingency Amounts	$737.87
TOTAL EXPENDITURES	**($18,039.78)**
BALANCE	**$0**

SPUZZUM FIRST NATION

ANNUAL RATES BY-LAW 2014

[Effective December 10, 2014]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Spuzzum First Nation (also known as the Spuzzum Indian Band) enacted the *Spuzzum Indian Band Property Assessment and Taxation By-law* on March 9, 1992;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Spuzzum First Nation Rates By-law 2014*.

2. Pursuant to Section 152 of the *Spuzzum First Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2014 *Rates By-law*.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 5th day of November, 2014, at Spuzzum, in the Province of BC.

A quorum of Council consists of (2) members of Council.

signed James Hobart
Chief James Hobart

signed Diana Stromquist
Councillor Diana Stromquist

SCHEDULE "A"

The Council of the Spuzzum First Nation hereby adopts the following taxation rates for the 2014 taxation year for the following classes of property.

COLUMN 1 Class of Property as prescribed under Schedule II and Section 152 of the *Spuzzum Indian Band Property Assessment and Taxation By-law*.	COLUMN 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the *Spuzzum Indian Band Property Assessment and Taxation By-law*.
Class 1 - Residential	
Class 2 - Utilities	28.8200
Class 3 - Unmanaged Forest Land	
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	16.7089
Class 7 - Managed Forest Land	
Class 8 - Recreation/Non-Profit Organization	
Class 9 - Farm	

T'IT'Q'ET FIRST NATION
TAX RATES BY-LAW 2014

[Effective December 11, 2014]

SCHEDULE "A"

The council of the T'it'q'et First Nation hereby adopts the following taxation rates for the 2014 taxation year for the following classes of property

Column 1 Class of property as prescribed under Schedule 11 and Section 3 of the T'it'q'et First Nation By-law	Column 2 Rate of tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with the *T'it'q'et First Nation Assessment By-law*
Class 1 - Residential	12.674
Class 2 - Utilities	38.48
Class 4 - Major Industry	35.95
Class 6 - Business and other	26.9999

APPROVED AND PASSED at a duly convened meeting of the council of T'it'q'et held at T'it'q'et Administration Office, Lillooet, British Columbia, this November 23, 2014.

A quorum of Chief and Council consists of 3 councilors.

signed K.Whitney
Chief K.Whitney

signed Marilyn Napoleon
Councilor Marilyn Napoleon

signed Sarah Moberg
Councilor Sarah Moberg

signed Robert Leech
Councilor R. Leech

_____
Councilor Sid Scotchman

TL'AZT'EN NATION

RATES BY-LAW 2014

[Effective December 11, 2014]

WHEREAS pursuant to subsection 83(1) (a) of the *Indian Act*, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and,

WHEREAS the Council of the Tl'azt'en Nation enacted the *Tl'azt'en Nation Property Assessment and Taxation By-law* on the 25th day of October 1996;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1)(a)) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Tl'azt'en Nation Rates By-law 2014*.

2. Pursuant to Section V of the *Tl'azt'en Nation Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2014 *Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held in Tache, B.C. on the 5th day of August, 2014.

Quorum (5)

signed Justa Monk
Chief Justa Monk

signed Paul Felix Sr.
Councillor Paul Felix Sr.

signed Conrad Joseph
Councillor Conrad Joseph

signed Joshua Hallman
Councillor Joshua Hallman

signed Georgina Alexis
Councillor Georgina Alexis

[1] or Indian Band

SCHEDULE "A"

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2014 taxation year for the following classes of property.

COLUMN 1 Class of Property prescribed under Schedule II of the *Tl'azt'en Nation Property Assessment and Taxation By-law*.	COLUMN 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as Determined in accordance with Part VII of the *Tl'azt'en Nation Property Assessment and Taxation By-law*.
Class 1 – Residential	6.0779
Class 2 – Utilities	23.6803
Class 3 – Supportive Hsng	1.7567
Class 4 – Major Industry	17.4360
Class 5 – Light Industry	14.6700
Class 6 – Business and Other	13.1096
Class 7 – Managed Forest Land	8.2491
Class 8 – Recreation / Non-Profit Organization	6.0444
Class 9 – Farm	9.1244

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Tl'azt'en Nation, in the Province of British Columbia, at a meeting held on the 2nd day of June 2015.

- **Tl'azt'en Nation Rates By-law 2015**

Dated at Ottawa, Ontario, this 24th day of July 2015.

Canada

TL'AZT'EN NATION

P.O. Box 670, Fort St. James, B.C. V0J 1P0 • Phone: 250-648-3212 • Fax: 250-648-3250 • E-mail: Diana.Martinson@tlazten.bc.ca

CHIEF AND COUNCIL RESOLUTION

The council of the *TL'AZT'EN NATION*	Date of Duly Convened Meeting			
Ndiz un'a nets' oninai:	**B.C.R. #**	**DAY**	**MONTH**	**YEAR**
Do Hereby Resolve:	1485	02	06	2015

TAXATION BYLAW

TL'AZT'EN NATION RATES BYLAW 2015

WHEREAS pursuant to subsection 83(1) (a) of the *Indian Act*, the Council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matter arising out of or ancillary to such purpose; and,

WHEREAS the Council of the Tl'azt'en Nation enacted the Tl'azt'en Nation Property Assessment and Taxation By-law on the 25th day of October 1996;

NOW BE IT HEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1)(a)) for the purpose of establishing annual rates of taxation.

1. **This bylaw may be cited for all purposes as the Tl'azt'en Nation Rates By-law 2015.**

2. **Pursuant to Section V of the Tl'azt'en Nation Property Assessment and Taxation By-law, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2015 Rates Bylaw.**

This bylaw is hereby enacted by Council at a duly convened meeting held in Tache, B.C. on the 2nd day of June, 2015.

☐ Attachments

Quorum (5)

Chief

Councillor *Councillor* *Councillor*

Councillor *Councillor* *Councillor*

Councillor

SCHEDULE "A"

The Council of Tl'azt'en Nation hereby adopts the following taxation rates for the 2015 taxation year for the following classes of property.

Column 1 Class of Property prescribed under Schedule II of the Tl'azt'en Nation Property Assessment and Taxation Bylaw	Column 2 Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the Tl'azt'en Nation Property Assessment and Taxation Bylaw
Class 1 – Residential	6.2594
Class 2 – Utilities	24.5448
Class 3 – Supportive Housing	2.0805
Class 4 – Major Industry	18.1967
Class 5 – Light Industry	15.2816
Class 6 – Business and Other	13.4951
Class 7 – Managed Forest Land	8.6995
Class 8 – Recreation /Non-Profit Organization	6.2001
Class 9 – Farm	9.3601

TL'AZT'EN NATION

PROPERTY TAXATION EXPENDITURE BY-LAW

BY-LAW NO. 1 - 2014

[Effective December 11, 2014]

WHEREAS the *Property Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c. I-5, for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the *Property Taxation By-law*), including rights to occupy, possess or use land in the "reserve";

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 55(3) and Section 56 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section Section 55(3) and Section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the *2014 Taxation Expenditure By-law*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

"Band" means the Tl'azt'en Nation Band of Indians;

"band council resolution" means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

"community works" includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

"community services" includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in

common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

"Council" means the Council of the Tl'azt'en Nation Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"fiscal year" means April 1 of a calendar year through March 31 of the following calendar year;

"general government services" includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

"Minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

"permitted property taxation by-law expenditures" means those expenditures out of property tax revenue authorized to be made under section 55 and 56 of the *Property Taxation By-law*;

"property taxation by-law" means the *Tl'azt'en Nation Indian Band Property Taxation By-law* passed by the Council on May 30, 1996, and approved by the Minister of Indian Affairs and Northern Development on October 25, 1996, and as amended from time to time;

"property tax revenue" includes all taxes and other moneys raised under the *Property Taxation By-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

"public works" includes

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

"Reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

"Tax Administrator" means the tax administrator appointed by Council under the *Tl'azt'en Nation Property Taxation By-law*;

"utility services" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the tax administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule AA@ to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending section 55 and 56 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 5th day of August 2014, at Tache, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

signed Justa Monk
Chief Justa Monk

signed Paul Felix
Councillor Paul Felix

signed Conrad Joseph
Councillor Conrad Joseph

signed Joshua Hallman
Councillor Joshua Hallman

signed Gloria Duncan
Councillor Gloria Duncan

_____
Councillor Vincent John

signed Georgina Alexis
Councillor Georgina Alexis

_____
Councillor Rachel Robert

SCHEDULE A

2014 ANNUAL PROPERTY TAX BUDGET

REVENUES	
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$ 11,800.81
TOTAL REVENUES	$ 11,800.81
EXPENDITURES	
Community Development	
Environmental Health Services	
Fiscal Services	$ 430.56
General Government Services	
Home Owners Grants	$ 2,330.60
Protective Services	
Recreation and Cultural Services	
Taxes for Other Governments	
Transportation	$ 7,763.80
Utility Services	
Other Expenditures	
- Permitted Property Taxation By-law Expenditures	$ 685.81
- Municipal Service Agreements	
- Contingency – 5%	$ 590.04
TOTAL EXPENDITURES	$ 11,800.81
BALANCE	$ 0.00

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Tl'azt'en Nation, in the Province of British Columbia, at a meeting held on the 2nd day of June 2015.

- **Tl'azt'en Nation**
  2015 Taxation Expenditure By-law

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

TL'AZT'EN NATION
PROPERTY TAXATION EXPENDITURE BY-LAW
BY-LAW NO. 1 - 2015

WHEREAS the *Property Taxation By-law* was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the *Property Taxation By-law*), including rights to occupy, possess or use land in the "reserve";

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

Section 55(3) and Section 56 of the *Property Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section Section 55(3) and Section 56 of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law.

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-law may be cited for all purposes as the 2015 *Taxation Expenditure By-law*.

2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

"Band" means the Tl'azt'en Nation Band of Indians;

"band council resolution" means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

"community works" includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

"community services" includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

*** or Indian Band**

"Council" means the Council of the Tl'azt'en Nation Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;
"fiscal year" means April 1 of a calendar year through March 31 of the following calendar year;
"general government services" includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;
"Minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;
"permitted property taxation by-law expenditures" means those expenditures out of property tax revenue authorized to be made under section 55 and 56 of the *Property Taxation By-law*;
"property taxation by-law" means the Tl'azt'en Nation *Indian Band Property Taxation By-law* passed by the Council on May 30, 1996, and approved by the Minister of Indian Affairs and Northern Development on October 25, 1996, and as amended from time to time;
"property tax revenue" includes all taxes and other moneys raised under the *Property Taxation By-law*, including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;
"public works" includes

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated Reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

"Reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;
"Tax Administrator" means the tax administrator appointed by Council under the Tl'azt'en Nation *Property Taxation By-law*;
"utility services" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

3.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

4.(1) On or before July 31 in each fiscal year, the tax administrator shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule AA@ to this By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty

(a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this By-law shall have the effect of amending section 55 and 56 of the *Property Taxation By-law* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The tax administrator shall administer this By-law.

BY-LAW REMEDIAL

7. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

8.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this By-law words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

9. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 2nd day of June 2015, at Tache, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Justa Monk

Councillor Paul Felix

Councillor Conrad Joseph

Councillor Joshua Hallman

Councillor Gloria Duncan

Councillor Simon John

Councillor Georgina Alexis

Councillor Rachel Robert

SCHEDULE A

2015 ANNUAL PROPERTY TAX BUDGET

REVENUES	
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$ 15,010.91
TOTAL REVENUES	$ 15,010.91
EXPENDITURES	
Community Development	
Environmental Health Services	
Fiscal Services	$
General Government Services	
Home Owners Grants	$ 3,031.89
Protective Services	
Recreation and Cultural Services	
Taxes for Other Governments	
Transportation	$ 6,227.51
Utility Services	$ 5,071.15
Other Expenditures	
- Permitted Property Taxation Bylaw Expenditures	$ 680.36
- Municipal Service Agreements	
- Contingency – 5%	$
TOTAL EXPENDITURES	$ 15,010.91
BALANCE	$ 0.00

UPPER SIMILKAMEEN INDIAN BAND

2014 RATES BY-LAW

BY-LAW NO: 14-01

[Effective December 10, 2014]

WHEREAS:

Pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS:

The Council of the Upper Similkameen Indian Band enacted the Upper Similkameen Property Assessment and Taxation By-laws on December 13, 2002;

NOW BE IT RESOLVED:

That the following by-laws be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Section 83(1)(a) for the purpose of establishing annual rates of taxation.

1. This By-law may be cited as the *Upper Similkameen Indian Band 2014 Rates By-law*.

2. Pursuant to Section 22 of the *Upper Similkameen Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A", which is attached, and forms part of the *2014 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 3rd Day of September 2014.

signed Charlotte Mitchell
Chief Charlotte Mitchell

signed Mason Squakin
Councillor Mason Squakin

signed Carmeletta Holmes
Councillor Carmeletta Holmes

A Quorum of the Upper Similkameen Indian Band Council-Consists of 2 Members of Council.

SCHEDULE A

The Council of the Upper Similkameen Indian Band hereby adopts the following Taxation Rates for the 2014 Taxation year for the following classes of property:

Class of Property as prescribed under Schedule A and Section 6 of the *Upper Similkameen Indian Band Property Assessment By-law*.	Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part 3 of the *Upper Similkameen Indian Band Property Assessment By-law*.			
	Electoral Area G Jurisdiction-716		Electoral Area H Jurisdiction-717	
	Lands & Improvements	Lands	Lands & Improvements	Lands
Class-1 Residential	6.13760	4.8448	4.9595	4.8327
Class-2 Utilities	27.9922	23.4674	23.576	23.1322
Class-3 Supported Housing	5.6043	4.2115	1.8478	1.7478
Class-4 Major Industry	21.622	17.2265	17.3347	16.9036
Class-5 Light Industry	18.856	14.4605	14.5387	14.1376
Class-6 Business & Other	16.1261	12.9587	13.0367	12.7260
Class-7 Managed Forest Land	11.9427	8.0643	8.1597	7.7793
Class-8 Recreational/Non-Profit	7.2756	5.9828	6.0146	5.8878
Class-9 Farm	10.3556	9.0628	9.0946	8.9678

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Upper Similkameen Indian Band, in the Province of British Columbia, at a meeting held on the 3rd day of September 2015.

- **Upper Similkameen Indian Band 2015 Rates By-law**

Dated at Gatineau, Quebec
this 6th day of October 2015.

Colleen Swords
Deputy Minister

Canada

Upper Similkameen Indian Band

BAND COUNCIL RESOLUTION

CHRONOLOGICAL NUMBER: 2015/2016:12
THE CHIEF AND COUNCIL OF THE UPPER SIMILKAMEEN INDIAN BAND
AT HEDLEY, BRITISH COLUMBIA

DATED THIS 3rd DAY OF SEPTEMBER 2015
BYLAW NO: 15-01

DO HEREBY RESOLVE:

WHEREAS: Pursuant to subsection 83(1)(a) of the Indian Act, R.S.C. 1985, c.1-5, the Council of a Band may make bylaws for the purpose of taxation for local purposes of land or interest in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS: The Council of the Upper Similkameen Indian Band enacted the Upper Similkameen Property Assessment and Taxation Bylaws on December 13, 2002;

NOW BE IT RESOLVED: That the following bylaws be and is hereby enacted pursuant to the provisions of the Indian Act and in Particular Section 83(1)(a) for the purpose of establishing annual rates of taxation.

1. This Bylaw may be cited as the Upper Similkameen Indian Band 2015 Rates Bylaw.
2. Pursuant to section 22 of the Upper Similkameen Indian Band Property Taxation Bylaw, the tax rates for each class of property shall be in accordance with schedule "A", which is attached and forms part of the of the 2015 Rates Bylaw.

This Bylaw is hereby enacted by Council at a duly convened meeting held on the 3rd day of September 2015.

Charlotte Mitchell, Chief

Upper Similkameen Indian Band

BAND COUNCIL RESOLUTION

CHRONOLOGICAL NUMBER: 2015/16:12
THE CHIEF AND COUNCIL OF THE UPPER SIMILKAMEEN INDIAN BAND
AT HEDLEY, BRITISH COLUMBIA

DATED THIS 3rd DAY OF SEPTEMBER 2015

SCHEDULE A

The Council of the Upper Similkameen Indian Band hereby adopts the following Taxation Rates for the 2015 Taxation year for the following classes of property:

Class of Property as prescribed under Schedule A and Section 6 of the Upper Similkameen Indian Band Property Assessment Bylaw.	Rate of Tax applied against each $1,000.00 of the assessed value of the land and improvements as determined in accordance with Part 3 of the Upper Similkameen Indian Band Property Assessment Bylaw.			
	Electoral Area G Jurisdiction-716 Lands & Improvements		Lands	
Class-1 Residential	6.00580	4.7997	4.9994	4.8655
Class-2 Utilities	27.6007	23.3793	23.5484	23.0797
Class-3 Supported Housing	3.0132	1.8071	1.8554	1.7215
Class-4 Major Industry	21.1652	17.0645	17.2288	16.7735
Class-5 Light Industry	18.2501	14.1494	14.3137	13.8584
Class-6 Business & Other	15.6342	12.6793	12.7976	12.4695
Class-7 Managed Forest Land	11.3188	7.7005	7.8454	7.4437
Class-8 Recreational/Non-Profit	7.0732	5.8671	5.9154	5.7815
Class-9 Farm	10.2332	9.0271	9.0754	8.9415

Charlotte Mitchell, Chief

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 30th day of March 2015.

- **Westbank First Nation**
  Expenditure By-law Annual Budget 2015

Dated at Ottawa, Ontario, this 9th day of June 2015.

Canada

WESTBANK FIRST NATION

By-law No. 15-TX-05

BY-LAW TO AMEND THE WESTBANK FIRST NATION TAXATION EXPENDITURE BY-Law, 1995, PASSED BY CHIEF AND COUNCIL THE 6TH DAY OF JUNE 1995 AND BY THE MINISTER OF INDIAN AFFAIRS AND NORTHERN DEVELOPMENT ON THE 24TH DAY OF OCTOBER, 1995.

WHEREAS:

The *Westbank First Nation Expenditure By-law,* 1995 was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a by-law in accordance with section 83(2) of the *Indian Act* for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to *Westbank First Nation Property Assessment and Taxation* enabling by-laws as approved by the Minister, in accordance with section 83(1) of the *Indian Act*; and

WHEREAS:

Pursuant to Section 3.2 of the *Westbank First Nation Taxation Expenditure By-law 1995*, on or before June 30 of each Fiscal Year, the Westbank First Nation Council will prepare the Annual Budget and will, by by-law, add the Annual Budget as a schedule to the enacted Expenditure By-law; and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending By-law.

Short Title

This amending by-law may be cited as the *"Expenditure By-law Annual Budget 2015"*.

1. That the following Schedule Expenditure By-law Annual Budget 2015 shall be added to the *Westbank First Nation Taxation Expenditure By-law 1995;*

PASSED AND APPROVED by the Westbank First Nation Council at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 30th day of March 2015.

Chief Robert Louie

Councillor Michael De Guevara

Councillor Mick Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

WESTBANK FIRST NATION - PROPERTY TAXATION
FINAL BUDGET 2015

Line		2015
	REVENUE	
1	Taxation Revenue	13,045,188
2	Penalties & Interest	153,000
3	Interest Earned on Bank Operating	50,000
4	Misc. Revenue	16,305
5	**Total Revenue**	**13,264,493**
6		
7	Local Improvement Charge Bylaw 05-TX-03	140,000
8	Capital Projects Fund (LIC Bylaw 05-TX-03)	140,000
9	***EXPENDITURES***	-
10	**WFN Home Owner Grants**	**1,500,000**
11		
12	**General Government Services:**	
13	Board of Review	30,000
14	Ptax administration	448,849
15	Finance	668,904
16	WFN General Administration	1,700,855
17	Legislative	557,632
18	Intergovernmental Affairs	477,500
19	Advisory Council	60,000
20	Community Services	71,400
21	Allowance for appeals	461,411
22	**Total General Government Services**	**4,476,551**
23		
24	**Protective Services**	
25	Westside Fire Protection	1,323,985
26	Law Enforcement	279,248
27	Law Development	-
28	Residential Tenancy	46,090
29	**Total Protective Services**	**1,649,323**
30		
31	**Recreation Services**	
32	Parks & Recreation, and Youth	574,629
33	**Total Recreation Services**	**574,629**
34		
35	**Collections for other Governments**	
36	BCAA	160,000
37	Municipal Service Agrmt RDCO	544,000
38	BC Transit Agreement	350,000
39	Municipal Service Agrmt WEST KELOWNA	390,774
40	Tourism Westside	20,000
41	Library Services	342,358
42	**Total Collections for other Governments**	**1,807,132**
43		
44	**Community Development Services**	
45	Asset Management Software	15,000
46	Planning and Development	543,543
47	Public Works, Garage	763,185
48	**Total Community Development Services**	**1,321,728**
49		
50	**Fiscal Services**	
51	Gallagher's Canyon reserve	10,000
52	Stabilization Fund	-639,870
53	Capital Projects Fund	1,270,000
54	Contingency Fund	1,270,000
55	**Total Fiscal Services**	**1,910,130**
56		
57	**Environmental Health Services:**	
58	Environmental Health & Emergency	25,000
59	**Total Environmental Health Services**	**25,000**
60	**Total Expenses:**	**13,264,493**
61	**Less interest and other revenues**	-219,305
62	***TOTAL TAX REQUISITION***	**13,045,188**

Page 1 of 1

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 30th day of March 2015.

- **Westbank First Nation IR No. 09 Daimler Road Phase XII Sidewalk, Street Lighting Project Capital Expenditure By-law No. 15-TX-01**

Dated at Ottawa, Ontario, this 9th day of June 2015.

Canada

WESTBANK FIRST NATION
IR NO.09 DAIMLER ROAD SIDEWALK STREET LIGHTING CAPITAL EXPENDITURE BY-LAW NO. 15-TX-01

To authorize the expenditure of a maximum of Two Hundred Thousand Dollars ($200,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the construction of Daimler Road Phase XII Sidewalk, Street Lighting Project within the Tsinstikeptum Indian Reserve No.09.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. In accordance with section 4.4 of the WFN Expenditure By-law 1995, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing Capital projects or for any other contingencies, (the **"Stabilization Fund"**);

D. Westbank First Nation deems it desirable and in the best interest of the community to advance funds to complete the Daimler Road Phase XII Sidewalk, Street Lighting Project on Tsinstikeptum Indian Reserve No.09.

E. The Westbank First Nation has concluded the total cost of construction of Daimler Road Phase XII Sidewalk and Street Lighting Project on Tsinstikeptum Indian Reserve No.09 to be not more than Two Hundred Thousand Dollars $200,000 as outlined in Schedule "**A**" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the IR No.09 Daimler Road Phase XII Sidewalk, Street Lighting Project Capital Expenditure By-law No.15-TX-01.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to proceed with the Daimler Road Phase XII Sidewalk, Street Lighting Project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Two Hundred Thousand Dollars ($200,000) from the Cumulative Fund for the purposes of the Daimler Road Phase XII Sidewalk, Street Lighting Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No.09 Daimler Road Phase XII Sidewalk, Street Lighting Project.

5. Any of the Project Funds not expended on the IR No.09 Daimler Road Phase XII Sidewalk, Street Lighting Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No.09 Daimler Road Phase XII Sidewalk, Street Lighting Project.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of Aboriginal Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the IR No.09 Daimler Road Phase XII Sidewalk, Street Lighting Project By-law No.15-TX-01 being read for the first, second, third and final time by the Council of the Westbank First Nation held at duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 2nd day of March, 2015.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 30th day of March, 2015.

Chief Robert Louie

Councillor Michael De Guevara

Councillor Mickey Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

SCHEDULE "A"

BUDGET FOR PROPOSED IR NO.09 Daimler Road Sidewalk, Street lighting Project 15-TX-01	**COST**	**FUNDING SOURCE**
Engineering – Design, Tender and Construction Costs Environmental Management Plan and monitoring Geo Tech Contingency	$ 168,500.00 $ 6,000.00 $ 5,500.00 $ 20,000.00	WFN, Local Government Services
	$ 200,000.00	WFN, LGS
TOTAL	$ 200,000.00	WFN, LGS

97
Daimler Dr
Old Okanagan Hwy
Rd

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 30th day of March 2015.

- **Westbank First Nation IR No. 09 East Boundary Road Phase XIII Sidewalk Project Capital Expenditure By-law No. 15-TX-02**

Dated at Ottawa, Ontario, this 9th day of June 2015.

Canada

WESTBANK FIRST NATION
IR NO.09 EAST BOUNDARY ROAD PHASE XIII SIDEWALK CAPITAL EXPENDITURE BY-LAW NO. 15-TX-02

To authorize the expenditure of a maximum of Seventy Seven Thousand Five Hundred Dollars ($77,500) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the construction of East Boundary Road Phase XIII Sidewalk Project, within the Tsinstikeptum Indian Reserve No.09.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the **"Taxation By-law"**);

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the **"Cumulative Fund"**) to be used from time to time for such capital projects as may be authorized by separate by-law;

C. In accordance with section 4.4 of the WFN Expenditure By-law 1995, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing Capital projects or for any other contingencies, (the **"Stabilization Fund"**);

D. Westbank First Nation deems it desirable and in the best interest of the community to advance funds to complete the East Boundary Road Phase XIII Sidewalk Project on Tsinstikeptum Indian Reserve No.09.

E. The Westbank First Nation has concluded the total cost of construction of East Boundary Road Phase XIII Sidewalk Project on Tsinstikeptum Indian Reserve No.09 to be not more than Seventy Seven Thousand Five Hundred Dollars $77,500 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the IR No.09 East Boundary Road Phase XIII Sidewalk Project Capital Expenditure By-law No. 15-TX-02.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to proceed with the East Boundary Road Phase XIII Sidewalk Project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Seventy Seven Thousand Five Hundred Dollars ($77,500) from the Cumulative Fund for the purposes of the East Boundary Road Phase XIII Sidewalk Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No.09 East Boundary Road Phase XIII Sidewalk Project.

5. Any of the Project Funds not expended on the IR No.09 East Boundary Road Phase XIII Sidewalk Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No.09 East Boundary Road Phase XIII Sidewalk Project.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of Aboriginal Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the IR No.09 East Boundary Road Phase XIII Sidewalk Project By-law No.15-TX-02 being read for the first, second, third and final time by the Council of the Westbank First Nation held at duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 2nd day of March, 2015.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 30th day of March, 2015.

Chief Robert Louie

Councillor Michael De Guevara

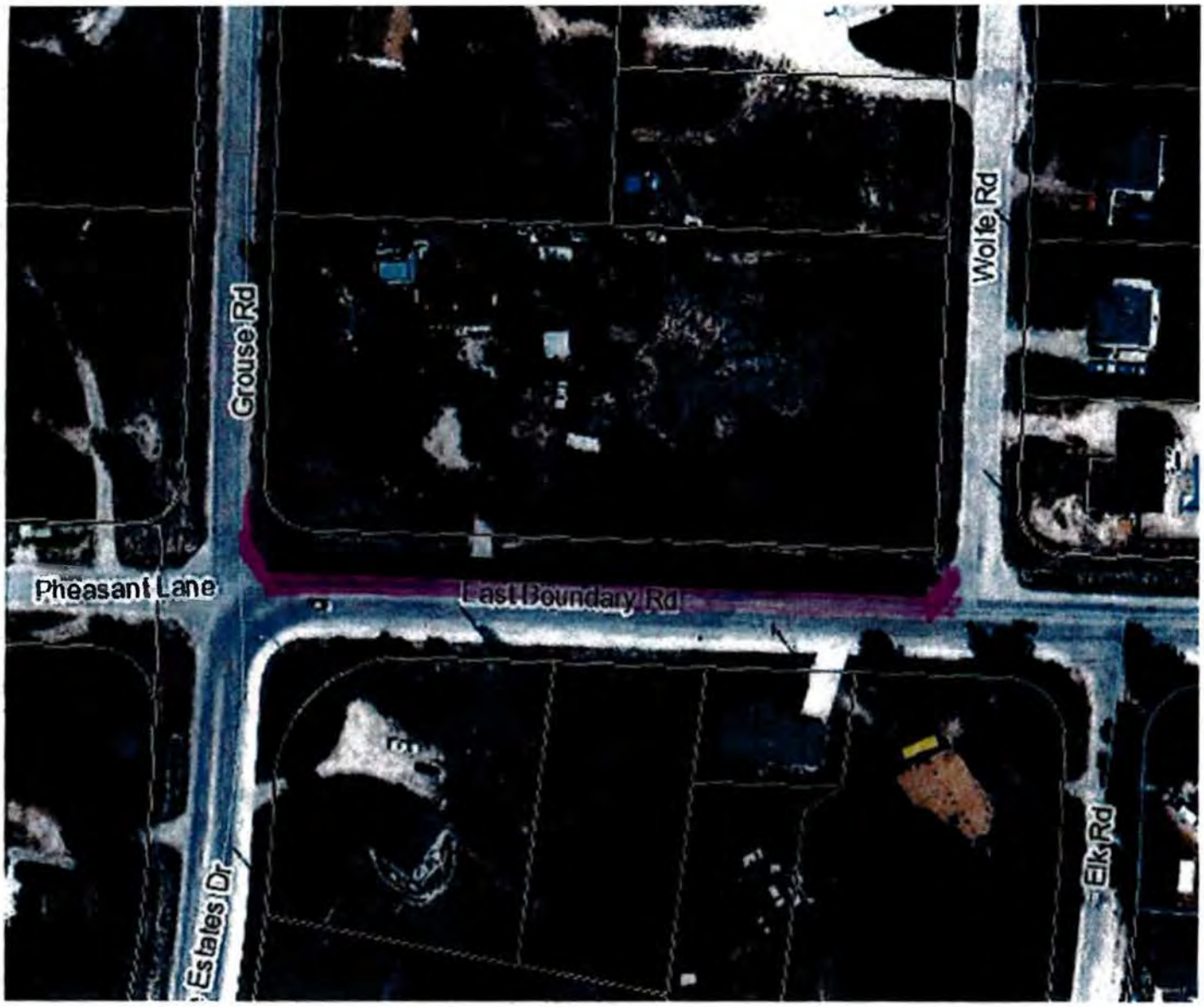
Councillor Mickey Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

SCHEDULE "A"

BUDGET FOR PROPOSED IR NO.09 East Boundary Road Sidewalk Project 15-TX-02	**COST**	**FUNDING SOURCE**
Engineering – Design, Tender and Construction Costs Environmental Management Plan and monitoring Geo Tech Contingency	$ 67,500.00 $ 1,000.00 $ 1,500.00 $ 7,500.00	WFN, Local Government Services
	$ 77,500.00	WFN, LGS
TOTAL	$ 77,500.00	WFN, LGS


Grouse Rd
Wolfe Rd
Pheasant Lane
East Boundary Rd
Estates Dr
Elk Rd

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 30th day of March 2015.

- **Westbank First Nation IR No. 09 Elk Road Phase XIV Sidewalk Project Capital Expenditure By-law No. 15-TX-03**

Dated at Ottawa, Ontario, this 9th day of June 2015.

Canada

WESTBANK FIRST NATION
IR NO.09 ELK ROAD PHASE XIV SIDEWALK CAPITAL EXPENDITURE BY-LAW NO. 15-TX-03

To authorize the expenditure of a maximum of Forty Five Thousand Dollars ($45,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the construction of Elk Road Phase XIV Sidewalk Project, within the Tsinstikeptum Indian Reserve No.09.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. In accordance with section 4.4 of the WFN Expenditure By-law 1995, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing Capital projects or for any other contingencies, (the **"Stabilization Fund"**);

D. Westbank First Nation deems it desirable and in the best interest of the community to advance funds to complete the Elk Road Phase XIV Sidewalk Project on Tsinstikeptum Indian Reserve No.09.

E. The Westbank First Nation has concluded the total cost of construction of Elk Road Phase XIV Sidewalk Project on Tsinstikeptum Indian Reserve No.09 to be not more than Forty Five Thousand Dollars $45,000 as outlined in Schedule "**A**" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the IR No.09 Elk Road Phase XIV Sidewalk Project Capital Expenditure By-law No. 15-TX-03.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to proceed with the Elk Road Phase XIV Sidewalk Project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Forty Five Thousand Dollars ($45,000) from the Cumulative Fund for the purposes of Elk Road Phase XIV Sidewalk Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No.09 Elk Road Phase XIV Sidewalk Project.

5. Any of the Project Funds not expended on the IR No.09 Elk Road Phase XIV Sidewalk Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No.09 Elk Road Phase XIV Sidewalk Project.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of Aboriginal Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the IR No.09 Elk Road Phase XIV Sidewalk Project By-law No.15-TX-03 being read for the first, second, third and final time by the Council of the Westbank First Nation held at duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 2nd day of March, 2015.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 30th day of March, 2015.

Chief Robert Louie

Councillor Michael De Guevara

Councillor Mickey Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

SCHEDULE "A"

BUDGET FOR PROPOSED IR NO.09 Elk Road Sidewalk Project 15-TX-03	**COST**	**FUNDING SOURCE**
Engineering – Design, Tender and Construction Costs Environmental Management Plan and monitoring Geo Tech Contingency	$ 38,000.00 $ 1,000.00 $ 1,500.00 $ 4,500.00	WFN, Local Government Services
	$ 45,000.00	WFN, LGS
TOTAL	$ 45,000.00	WFN, LGS

Cougar Rd
Creekview Cres
Elk Rd
PROPOSED SIDEWALK
Red Cloud Way
Elkridge Dr

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 30th day of March 2015.

- **Westbank First Nation IR No. 09 Pedestrian Pathway Capital Expenditure By-law No. 15-TX-04**

Dated at Ottawa, Ontario, this 9th day of June 2015.

Canada

WESTBANK FIRST NATION
IR NO.09 PEDESTRIAN PATHWAY FROM COMMUNITY CORE TO FALCON ROAD PHASE XV SIDEWALK CAPITAL EXPENDITURE BY-LAW NO. 15-TX-04

To authorize the expenditure of a maximum of Thirty Five Thousand Dollars ($35,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the construction of Pedestrian Pathway from Community Core to Falcon Road Phase XV Sidewalk Project, within the Tsinstikeptum Indian Reserve No.09.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. In accordance with section 4.4 of the WFN Expenditure By-law 1995, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing Capital projects or for any other contingencies, (the **"Stabilization Fund"**);

D. Westbank First Nation deems it desirable and in the best interest of the community to advance funds to complete the Pedestrian Pathway from Community Core to Falcon Road Phase XV Sidewalk Project on Tsinstikeptum Indian Reserve No.09.

E. The Westbank First Nation has concluded the total cost of construction of Pedestrian Pathway from Community Core to Falcon Road Phase XV Sidewalk Project on Tsinstikeptum Indian Reserve No.09 to be not more than Thirty Five Thousand Dollars $35,000 as outlined in Schedule "**A**" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the IR No.09 Pedestrian Pathway from Community Core to Falcon Road Phase XV Sidewalk Project Capital Expenditure By-law No. 15-TX-04.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to proceed with the Pedestrian Pathway from the Community Core to Falcon Road Phase XV Sidewalk Project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Thirty Five Thousand Dollars ($35,000) from the Cumulative Fund for the purposes of the Pedestrian Pathway from Community Core to Falcon Road Phase XV Sidewalk Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No.09 Pedestrian Pathway from Community Core to Falcon Road Phase XV Sidewalk Project.

5. Any of the Project Funds not expended on the IR No.09 Pedestrian Pathway from Community Core to Falcon Road Phase XV Sidewalk Project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No.09 Pedestrian Pathway from the Community Core to Falcon Road Phase XV Sidewalk Project.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of Aboriginal Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the IR No.09 Pedestrian Pathway from the Community Core to Falcon Road Phase XV Sidewalk Project By-law No.15-TX-04 being read for the first, second, third and final time by the Council of the Westbank First Nation held at duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 2nd day of March, 2015.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 30th day of March, 2015.

Chief Robert Louie

Councillor Michael De Guevara

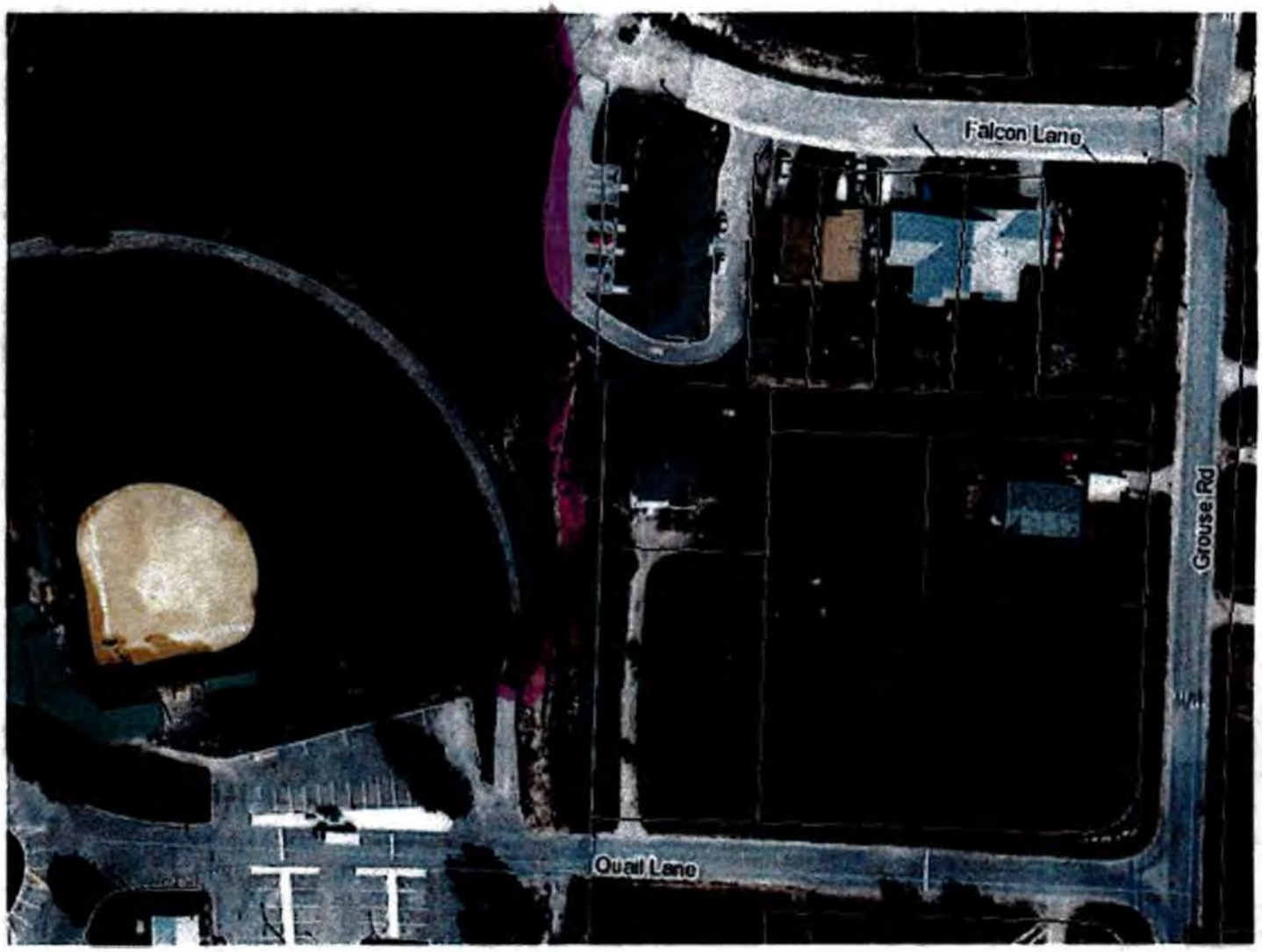
Councillor Mickey Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

SCHEDULE "A"

BUDGET FOR PROPOSED IR NO.09 Pedestrian Pathway from Community Core to Falcon Road Sidewalk Project 15-TX-04	**COST**	**FUNDING SOURCE**
Engineering – Design, Tender and Construction Costs Environmental Management Plan and monitoring Geo Tech Contingency	$ 29,500.00 $ 1,000.00 $ 1,00.00 $ 3,500.00	WFN, Local Government Services
	$ 35,000.00	WFN, LGS
TOTAL	$ 35,000.00	WFN, LGS


Falcon Lane
Grouse Rd
Quail Lane

WESTBANK FIRST NATION

IR NO.10 COMMUNITY CORE RECONSTRUCTION OF QUAIL LANE PEDESTRIAN PATHWAY, PARKING LOT AND LANDSCAPING CAPITAL EXPENDITURE BY-LAW NO. 14-TX-05

[Effective December 10, 2014]

To authorize the expenditure of a maximum of Two Hundred Thousand Dollars ($200,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the construction of Quail Lane Pedestrian Pathway, Parking Lot and Landscaping within the Tsinstikeptum Indian Reserve No.10.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the "Taxation By-law");

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the "Expenditure By-law"), the Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

D. Westbank First Nation deems it desirable and in the best interest of the community to advance funds to complete the Quail Lane, Pedestrian Pathway, Parking Lot and Landscaping Project on Tsinstikeptum Indian Reserve No.10.

E. The Westbank First Nation has concluded the total cost of construction of Quail Lane Pedestrian Pathway, Parking Lot and Landscaping on Tsinstikeptum Indian Reserve No.10 to be not more than Two Hundred Thousand Dollars $200,000 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *IR No.10 Quail Lane Pedestrian Pathway, Parking Lot and Landscaping Project Capital Expenditure By-law No. 14-TX-05*.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to proceed with the Quail Lane Pedestrian Pathway, Parking Lot and Landscaping Project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Two Hundred Thousand Dollars ($200,000) from the Cumulative Fund for the purposes of the Quail Lane Pedestrian Pathway, Parking Lot and Landscaping Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No.10 Quail Lane, Pedestrian Pathway, Parking Lot and Landscaping Project.

5. Any of the Project Funds not expended on the IR No.10 Quail Lane Pedestrian Pathway, Parking Lot and Landscaping Project or incidental costs related thereto, will be reimbursed to and deposited in the

Cumulative Fund upon completion of the IR No.10 Quail Lane Pedestrian Pathway, Parking Lot and Landscaping Project.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of Aboriginal Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No.10 Quail Lane Pedestrian Pathway, Parking Lot and Landscaping Project By-law No.14-TX-05* being read for the first, second, third and final time by the Council of the Westbank First Nation held at duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 26th day of May, 2014.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 23rd day of June, 2014.

signed Robert Louie
Chief Robert Louie

signed Mickey Werstuik
Councillor Mickey Werstuik

signed Michael De Guevara
Councillor Michael De Guevara

signed Brian Eli
Councillor Brian Eli

Councillor Christopher Derickson

SCHEDULE "A"

BUDGET FOR PROPOSED IR NO.10, Quail Lane Pedestrian Pathway, Parking Lot and Landscaping Project 14-TX-05	**COST**	**FUNDING SOURCE**
Civil Works (interim rd, pathway, earth works)	$ 75,000.00	WFN, Local Government Services
Landscaping (war memorial/ Quail Lane) Boulevards	$ 30,000.00	
Servicing and setup of war memorial art	$ 45,000.00	
Interim Parking Lot Improvements	$ 30,000.00	
Engineering and Contingency	$ 20,000.00	
	$ 200,000.00	WFN, LGS
TOTAL	$ 200,000.00	WFN, LGS

WESTBANK FIRST NATION

IR NO.10 SNEENA ROAD SIDEWALK STREET LIGHTING LANDSCAPING CAPITAL EXPENDITURE BY-LAW NO. 14-TX-04

[Effective December 10, 2014]

To authorize the expenditure of a maximum of Five Hundred Thousand Dollars ($500,000) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of completing the construction of Sneena Road Sidewalk, Street Lighting and Landscaping within the Tsinstikeptum Indian Reserve No.10.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the "Taxation By-law");

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. In accordance with section 4.4 of the *WFN Expenditure By-law 1995*, all surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure By-law Annual Budget Schedule may be transferred into the Stabilization Fund, and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing Capital projects or for any other contingencies, (the "Stabilization Fund");

D. Westbank First Nation deems it desirable and in the best interest of the community to advance funds to complete the Sneena Road Sidewalk, Street Lighting and Landscaping Project on Tsinstikeptum Indian Reserve No.10.

E. The Westbank First Nation has concluded the total cost of construction of Sneena Road Sidewalk, Street Lighting and Landscaping on Tsinstikeptum Indian Reserve No.10 to be not more than Five Hundred Thousand Dollars $500,000 as outlined in Schedule "A" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *IR No.10 Sneena Road Sidewalk, Street Lighting and Landscaping Project Capital Expenditure By-law No. 14-TX-04*.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all community and band members of the Westbank First Nation to proceed with the Sneena Road Sidewalk, Street Lighting and Landscaping Project as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Five Hundred Thousand Dollars ($500,000) from the Cumulative Fund for the purposes of the Sneena Road Sidewalk, Street Lighting and Landscaping Project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the IR No.10 Sneena Road Sidewalk, Street Lighting and Landscaping Project.

5. Any of the Project Funds not expended on the IR No.10 Sneena Road Sidewalk, Street Lighting and Landscaping Project or incidental costs related thereto, will be reimbursed to and deposited in the

Cumulative Fund upon completion of the IR No.10 Sneena Road Sidewalk, Street Lighting and Landscaping Project.

EFFECTIVE

6. This By-law comes into full force and effect upon approval by the Minister of Aboriginal Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No.10 Sneena Road Sidewalk, Street Lighting and Landscaping Project By-law No.14-TX-04* being read for the first, second, third and final time by the Council of the Westbank First Nation held at duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 26th day of May, 2014.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 23rd day of June, 2014.

signed Robert Louie
Chief Robert Louie

signed Mickey Werstuik
Councillor Mickey Werstuik

signed Michael De Guevara
Councillor Michael De Guevara

signed Brian Eli
Councillor Brian Eli

Councillor Christopher Derickson

SCHEDULE "A"

BUDGET FOR PROPOSED IR NO.10 Sneena Road Sidewalk, Street lighting and Landscaping Project 14-TX-04	**COST**	**FUNDING SOURCE**
Engineering – Design, Tender and Construction Costs	$ 426,500.00	WFN, Local Government Services
Environmental Management Plan and monitoring	$ 12,000.00	
Geo Tech	$ 11,500.00	
Contingency	$ 50,000.00	
	$ 500,000.00	WFN, LGS
TOTAL	$ 500,000.00	WFN, LGS

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 25th day of May 2015.

- **Westbank First Nation**
  Capital Expenditure By-law No. 15-TX-07

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

WESTBANK FIRST NATION
PUBLIC WORKS EQUIPMENT PURCHASE CAPITAL EXPENDITURE BY-LAW NO. 15-TX-07

To authorize the expenditure of a maximum of Seventy Two Thousand Dollars ($72,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of purchasing Public Works equipment for transportation; landscaping and emergency communication use.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and the Westbank First Nation's inherent right of self-government, the Westbank First Nation has enacted the Westbank First Nation Property Taxation By-law, 95-TX-08 (the "**Taxation By-law**");

B. In accordance with section 12(3)(l) of the Taxation By-law, the Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "**Cumulative Fund**") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the Westbank First Nation Expenditure By-law, 1995, amended by By-law 97-TX-03 (the "**Expenditure By-law**"), the Westbank First Nation is authorized to expend moneys raised pursuant to the Taxation By-law for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of the Westbank First Nation deems it desirable and in the best interest of all community members to advance funds to complete the purchase of capital equipment for transportation, landscaping and emergency communication uses.

E. The Westbank First Nation has concluded the total cost of purchasing of capital equipment for transportation, landscaping and for emergency communication use to be not more than $72,000 as outlined in Schedule "**A**" to this By-law.

NOW THEREFORE, the Council of the Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as purchase of capital equipment for transportation, landscaping and emergency communication uses Capital Expenditure By-law No. 15-TX-07.

EXPENDITURE AUTHORIZATION

2. The Westbank First Nation hereby acknowledges that it is in the best interests of all the community members of the Westbank First Nation to purchase capital equipment for transportation, landscaping and emergency communications uses as summarized in Schedule "A" to this By-law.

3. The Westbank First Nation hereby approves the expenditure of not more than Seventy Two Thousand ($72,000.00) Dollars from the Cumulative Fund for the purposes of purchasing capital equipment for transportation, landscaping and emergency communication purchase project (the "Project Funds").

4. The Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with capital equipment purchase project.

5. Any of the Project Funds not expended on the purchase project or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of equipment purchase project.

6. All revenue collected related to this By-law will be reimbursed to "the Cumulative Fund".

EFFECTIVE

7. This By-law comes into full force and effect upon approval by the Minister of Aboriginal Affairs and Northern Development Canada.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the Public Works Capital Equipment Purchase Project WFN By-law No.15-TX-07 being read for the first, second and third and final time by the Council of the Westbank First Nation held at a duly convened meetings.

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 11th day of May, 2015.

Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 25th day of May, 2015.

Chief Robert Louie

Councillor Michael De Guevara

Councillor Mickey Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

SCHEDULE "A"

BUDGET FOR PROPOSED FOR PUBLIC WORKS EQUIPMENT PURCHASE PROJECT

Item	Cost	Purpose	Rational	Model
Dev Services Truck	$17,000	Public works transportation	Current fleet insufficient for responsibilities	F150, 2011
Bob Cat Attachments	$12,000	Increase Bobcat functions	Reduce renting equipment, increase efficiency for landscaping, road maintenance.	Bobcat, trencher, sweeper
Ride on Mower	$11,000	For WFN property, WFN parks and road side mowing	Existing mower needs replaced	Husky
Radios for staff and trucks	$20,000	For communication between PW staff, Lindley Building, Russell Building.	For practical and emergency communication if cell phones services is out	Motorola
Contingency	$12,000	FUNDING	SOURCE	
TOTAL	**$72,000**	WFN LGS	WFN LGS	

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 30th day of March 2015.

- **Westbank First Nation**
  Tax Rate Schedule Amending By-law 2015

Dated at Ottawa, Ontario, this 9th day of June 2015.

Canada

WESTBANK FIRST NATION

Bylaw No. 15-TX-06

WHEREAS:

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve lands of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

The Westbank First Nation Council enacts the following amending by-law;

Short Title

This amending by-law may be cited as the "Tax Rate Schedule Amending By-law 2015".

1. That the following Schedule II - Tax Rate Schedule 2015 shall be added to the *Westbank First Nation Property Taxation Bylaw 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 30th day of March 2015.

Chief Robert Louie

Councillor Michael De Guevara

Councillor Mick Werstuik

Councillor Christopher Derickson

Councillor Brian Eli

2015 TAX RATE SCHEDULE

Bylaw No. 15-TX-06
For the Taxation Year 2015

SCHEDULE"II"

Property Classes Within Each Taxation District
(Section 18.1(4))

Column 1 Name of Taxation District	Column 2 Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rates for the Taxation Year 2015
Taxation District Westbank First Nation.	The reserve lands of the Westbank First Nation. IR#9; IR#10; IR#12	1. Residential 2. Utilities 3. Unmanaged Forest Land 4. Major Industry 5. Light Industry 6. Business & Other 7. Managed Forest Land 8. Recreational Property/ Non-profit Organization	6.7705 42.0382 N/A N/A 21.4159 15.1337 N/A 10.5050

Manitoba

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Opaskwayak Cree Nation, in the Province of Manitoba, at a meeting held on the 7th day of April 2015.

- **OCN Tax Rates By-law No. 1, 2015**

Dated at Ottawa, Ontario, this 29th day of July 2015.

Canada

OPASKWAYAK CREE NATION

OCN ANNUAL TAX RATE BY-LAW NO. 1, 2015

PASSED AND ENACTED BY THE CHIEF AND COUNCIL OF THE OPASKWAYAK CREE NATION, THIS 7th DAY OF APRIL, A.D. 2015.

OPASKWAYAK CREE NATION

OCN ANNUAL TAX RATE BY-LAW NO. 1, 2015

WHEREAS pursuant to section 3.1 of the *OCN Land Tax By-Law 1996* Chief and Council may in each year pass a by-law levying a land tax rate, and may prescribe a different rate for each class of property described in the *Land Tax By-Law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof:

1. For the purposes of subsections 3.1(1) and (3) of the *OCN Land Tax By-Law 1996* there are hereby levied for the taxation year 2015 the following tax rates for each class of property:

Residential 1 **(10)**	24.71 mills on 45% of assessment value
Residential 2 **(20)**	24.71 mills on 45% of assessment value
Farm Property **(30)**	24.71 mills on 33% of assessment value
Pipeline Property **(51)**	24.71 mills on 50% of assessment value
Railway Property **(52)**	24.71 mills on 25% of assessment value
Other Property **(60)**	24.71 mills on 65% of assessment value
Golf Course Property **(70)**	24.71 mills on 8.7% of assessment value

2. For the purpose of various provisions of the *OCN Land Tax By-Law 1996* the following fees and charges are established:

Copy of the assessment roll	$50.00
Copy of a portion of the assessment roll (per page)	$0.25/page
Filing an appeal with the Assessment Appeal Board	$20.00
Tax Certificate	$20.00

3. For the purposes of Section 10.4(3) of the *OCN Land Tax By-Law 1996*, the penalty rate in respect of unpaid taxes is 1.25% per month.

4. This by-law may be cited for all purposes as the *OCN Annual Tax Rate By-Law No. 1, 2015*.

5. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

3

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this 7th day of April 2015.

A quorum of council consists of 5 OCN councillors.

Chief

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

Councillor

SCHEDULE A

OCN ANNUAL LAND TAX BUDGET
for Current Fiscal Year
2015

REVENUES

5333	**Taxation Revenue**	375,198.00
5770	**Grants in Lieu of taxes**	113,302.00
5260	**Penalties**	18,000.00
5930	**Other**	1,200.00
5790	**Miscellaneous Revenue**	-
5991	**Unexpended Revenue from prior year**	-
	TOTAL REVENUES	**507,700.00**

EXPENDITURES

	General Government Services	
7925	Council Administration	8,000.00
	Total	**8,000.00**
	Administrator & Staff	
8210	Administrator	53,702.00
8210	Land Tax Clerk	-
8230	Staff Appreciation	-
8310	Benefits	9,666.00
8330	Employee Assistance Program	60.00
	Total Administrator & Staff	**63,428.00**
	Office Administrative Expenses	
6500	Advertising	125.00
6580	Car Allowance	1,250.00
6600	Tax Levy Allowance	6,000.00
6660	Bank Charges	350.00
6720	Amortization	-
6860	Postage & Delivery	350.00
6980	Dues & Subscribtions	78.00
7441	Computer Services	5,900.00
7181	Honorarium	600.00
7480	Miscellaneous	300.00
7540	Office Supplies	375.00
7550	Office Furniture	600.00
7950	Office Rent	6,600.00
8460	Workshops & Seminars	-
8680	Telephone & Fax	1,000.00
8700	Training Courses	-
8740	Travel	3,000.00
	Total Office Administrative Expenses	**26,528.00**
	General Government Services Total	**89,956.00**
	Protective Services	
7925	Fire Protection	100,000.00
7925	Police Protection	131,000.00
7925	Animal Control	15,000.00
7925	Community Services Fund	10,000.00
7160	Enforcement	7,500.00
	Total Protective Services	**263,500.00**
	Environmental Health Services	
7925	Recycling Program	**45,000.00**
	Transportation Services - Public Works	
7925	Road & Street Maintenance	**80,000.00**
	Fiscal Services	
7180	Appeal Board	8,000.00
7740	Audit Fees	2,500.00
7750	Assessment (Assessor Fees)	9,544.00
7790	Legal Services	1,200.00
3575	Contingency Fund	-
	Total Fiscal Services	**21,244.00**
	TOTAL EXPENDITURES	**507,700.00**
	BALANCE - Surplus/(Deficit)	-

Nova Scotia / Nouvelle-Écosse

ESKASONI FIRST NATION

PROPERTY TAX RATES BY-LAW, NO. 2014

[Effective February 21, 2015]

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 52 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Eskasoni, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the *Eskasoni First Nation Property Tax Rates By-law, 2014*.

2. In this By-law:

"By-law" means this property tax rates by-law;

"First Nation" means the Eskasoni, being a band as defined under the *Indian Act*;

"Property Taxation By-law" means the *Eskasoni First Nation Property Assessment and Taxation By-law, No. 2012;*

"Reserve" means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*; and

"taxable property" means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2014 shall be determined by imposing the rates set out in Schedule "A" for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.

5. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

7. The schedule attached to this By-law forms part of and is an integral part of this By-law.

8. This By-law comes into force and effect on approval by the Minister of Aboriginal Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 30 day of September , 2014.

A quorum of Council consists of five (5) members of Council.

signed Leroy Danny
Chief Leroy Denny

signed Derek Johnson
Councillor Derek Johnson

signed Allan Jeddore
Councillor Allan Jeddore

signed Christopher Stevens
Councillor Christopher Stevens

signed Gerald Francis
Councillor Gerald Francis

_____
Councillor

_____
Councillor

signed Brendon Poulette
Councillor Brendon Poulette

_____
Councillor

_____
Councillor

_____
Councillor

signed Barry Francis
Councillor Barry Francis

signed Leon Danny
Councillor Leon Danny

SCHEDULE "A" – TAX RATES

Property Class	Mill Rate per $100 of assessed value
Residential	2.026
Commercial	4.977

By-Law Number 2015001
An Animal Control By-Law

THE COUNCIL of the Glooscap First Nation Indian Band ("the Council") is of the opinion that the uncontrolled ownership, breeding and running at large of animals may be detrimental to the health of the residents on the reserve as well as a nuisance to these residents.

PARAGRAPHS 81(1)(a), (d), (e), (q) and (r) of the *Indian Act*, R.S.C. 1985, c. I-5 (the "Act), provide that a council of a band may make by-laws to provide for the health of residents on the reserve, the prevention of nuisances, the protection against trespass by animals, the establishment of animal shelters, the appointment of Animal Control Officers, the regulation of their duties and the provision for fees and charges for their services, in addition to matters arising out of or ancillary to the exercise of powers under this section and the imposition of a penalty for the violation of any such by-law;

THE COUNCIL makes the following by-law:

Short Title

1. This by-law may be cited as the Glooscap First Nation Animal Control By-Law.

2. In this by-law:

"aggressive behaviour" means snarling, growling or pursuing another animal or person.

"animal" means any member of the animal kingdom, other than a human. This includes furbearing animals, household pets (domestic and companion animals), poultry and wild animals.

"Animal Control Officer" means any by-law enforcement officer, including a police officer or person or Society employed by the Band Council for the purpose of enforcing the provisions of this by-law, including appointments pursuant to section 4 of this by-law.

"animal register" means the register kept by the Animal Control Officer for the purpose of the registration of all animals on the reserve.

"Animal Shelter" means any facility designated by the Council as an animal pound.

"Band" means the Glooscap First Nation Band, as defined under section 2 of the *Indian Act*.

"bite" means a wound to the skin causing it to puncture or break.

"cat" means a household pet of the feline species and includes a kitten.

"companion animal" means an animal kept as a pet or as a guide animal.

"Council" means the Council of the Glooscap First Nation Band, as defined in the *Indian Act.*

"dog" means any member of the canine species and includes a puppy.

"domestic animal" means a cat or dog.

"dwelling" means each single unit home being a fully or semi-detached building, a multiple unit dwelling, an apartment home or any building used or intended to be used for human habitation and in which normal domestic functions may be carried out.

"microchip" means an approved "Canadian Standard" encoded identification device implanted into an animal, which contains a unique code that permits or facilitates access to owner information, including the name and address of the owner, which is stored in a central database.

"muzzle" means a humane fastening or covering device of adequate strength placed over the mouth of an animal to prevent it from biting. The words "muzzled" and "muzzling" have similar meanings.

"owner" of an animal includes a person who possesses or harbours an animal, and the terms "owns" and "owned" have a corresponding meaning.

"running at large" means off the premises of the owner and not muzzled or under the control of any person.

"reasonable notice" is defined as not less than 72 hours notice, excluding the day of impoundment , statutory holidays and days when the animal shelter is closed.

"reserve" means the Glooscap First Nation Indian Reserve No.35

"tether" means a rope or chain or similar restraining device that prevents an animal from moving away from a localized area and the words "tethered" and "tethering" have a similar meaning.

"vicious dog" includes:

(a) any dog that demonstrates any ferocious, vicious, or aggressive behaviour;

(b) any dog that an animal control officer, upon reasonable and probable grounds, believes to be a vicious dog;

(c) any dog which has been the cause of a prosecution under this by-law within the previous six (6) months where a conviction against anybody had been entered concerning that specific dog; or

(d) any dog which has bitten or attacked another animal or human without provocation.

"without provocation" means in the absence of teasing, tormenting, abusing or assaulting actions upon the dog, or its owner, either in the past or present, by the person or domestic animal, who sustained the bite or attack.

Application

3. This by-law applies to all owners of animals residing or visiting on the Glooscap First Nation Reserve No.30.

PART II – ADMINISTRATION

Animal Control Officer

4. **(1)** The Council may appoint, by Band Council Resolution, and Animal Control Officer to provide for the administration and enforcement of this by-law and more specifically to receive registrations and to issue identification tags under this by-law.
(2) The Council may, in the Band Council Resolution, provide for reasonable remuneration to be paid to the Animal Control Officer.

Registration and Identification of Animals

5. **(1)** Every person keeping one or more animal(s) on reserve must register and have an identification tag placed around the neck of each animal.
(2) The application for registration and an identification tag must be filed with the Animal Control Officer and must include:
(a) the applicant's name;
(b) the applicant's address or lot number;
(c) a description of the animal sought to be registered, including the age, sex, and name of breed if known;
(d) the number of animals in a household;
(e) a record that the animal is immunized against rabies, noting the date of such immunization, the name of the person immunizing the animal, including the manufacturer's name of the vaccine and its batch number; and

(f) any other information the Animal Control Officer deems necessary for the proper administration of this by-law. i.e. whether the animal has been spayed or neutered.

6. The owner of an animal four (4) months of age or older shall, within thirty (30) days of acquiring it, apply and register and identify it.

7. The charge for registration and identification tags is $10.00 per year.

8. The Animal Control Officer must issue the licence tag upon registration and payment of the annual fee and, if necessary, proof that the animal has been vaccinated and immunized against rabies.

9. The licence tag must be securely attached to the collar or harness of the animal at all times.

10. The registration and identification tag will be valid for one full year from the date of issuance.

11. No person shall use a tag upon an animal other than the animal for which it was issued.

Responsibility to Care for Animals

12. Every person who keeps an animal on reserve must ensure water is adequate to meet the needs of the animals. Water is considered adequate if it meets all of the following criteria:

(1) it is clean, fresh, potable, unfrozen water of drinkable temperature,
(2) it is accessible by an animal in sufficient volume, taking into account the weather and temperature, to maintain normal hydration for the age, species, condition, size and type of animal or in a volume prescribed by a veterinarian;

13. Every person who keeps an animal on reserve must ensure food is adequate to meet the needs of the animal. Food is considered adequate if it meets all of the following criteria:

(1) it is accessible to an animal in sufficient quantities and nutritive value to enable the animal to maintain healthy growth and a healthy body weight for the age, breed, condition and size of the animal, or in quantities or nutritive values prescribed by a veterinarian;

(2) it is provided at suitable intervals for the species, age, and condition of the animal, but at least once daily, or at intervals prescribed by a veterinarian.

14. An animal's owner or caretaker must ensure that a receptacle or container that is intended for providing food or water to the animal is usable and designed and placed in manner that prevents spillage, injury or contamination.

15. An animal's owner or caretaker must ensure that the animal receives regular grooming and claw care.

16. An animal's owner or caretaker must ensure that a collar or restraining device that is used on the animal meets all of the following requirements:

(1) it must be well-fitted;
(2) it must be appropriate to the age and size of the animal;
(3) it must not hamper the animal's ability to breathe;
(4) it must not cause trauma or injury to the animal.

17. No dog shall be un-spayed, in heat and not be confined inside a dog-proof enclosure.

Standards of Care for Animals Outdoors

18. An animal's owner or caretaker must ensure that an area on which the animal is being kept outdoors meets all of the following requirements:
(1) the area must provide protection from inclement weather to which the animal could otherwise be exposed and that could cause the animal to be in distress;
(2) shade must be accessible to the animal at all times within the area;
(3) the area must be clean and free from excess excrement.

19. In deciding whether protection from inclement weather is required under clause 17 (1), an animal's owner or caretaker must consider all of the following to determine the animal's ability to adapt to weather conditions:
(1) the animal's age;
(2) the animal's health;
(3) the animal's breed;
(4) the animal's ability to adapt to the heat or the cold;
(5) the animal's coat;
(6) the outdoor temperature;
(7) inclement weather that the animal could be exposed to.

Standards of Care for Shelters

20. An animal's owner or caretaker must ensure that the animal has continuous access to a shelter if the animal is kept outdoors:
(1) for more than 12 hours at a time; or
(2) in any weather conditions that could cause the animal to be in distress.

21. In deciding whether protection from weather conditions is required under clause 19 (2) an animal's owner or caretaker must consider all of the following to determine the animal's ability to adapt to weather conditions:
    (1) the animals age;
    (2) the animals health;
    (3) the animals breed;
    (4) the animals ability to adapt to the heat or cold;
    (5) the animals coat;
    (6) the outdoor temperature;
    (7) the inclement weather that the animal could be exposed to.

22. An animal's owner or caretaker must ensure that a shelter required by this section meets all of the following requirements:
    (1) it must not present a risk to the health or safety of the animal;
    (2) it must be accessible to the animal;
    (3) it must provide protection from inclement weather;
    (4) it must be sufficiently ventilated to prevent the accumulation of moisture and odors;
    (5) it must have flooring and bedding that is clean and dry and sufficient to provide adequate insulation from inclement weather;
    (6) if it is a dog shelter, its ceiling heights must be at least 5cm greater than the height of the dog in a sitting position measured from the top of the dog's head to the ground;
    (7) its sleeping area must allow for the animal to easily turn around and lie down.

Standards of Care for Pens

23. An animal's owner or caretaker must ensure that a pen used for the animal meets all of the following requirements:
    (1) it must be designed and located to prevent injury or distress to the animal;
    (2) it must have a clean, dry place, free from excessive excrement, where the animal can lie down;
    (3) it must be kept in good repair.

24. If more than 1 animal is kept in a pen, the animal's owner or caretaker must ensure that the pen has an area large enough to provide the animals with adequate space for all of the following:
    (1) feeding, resting, urinating and defecating;
    (2) engaging in species typical behaviours and maintaining adequate social distances.

25. An animal's owner or caretaker must ensure that the animal is not left in a pen unsupervised for more than 12 consecutive hours.

26. If an animal is kept in a pen for longer than 12 consecutive hours in any 24-hour period, the animal's owner or caretaker must ensure that the animal has a time out of the pen during that same 24-hour period to allow for exercise, socialization and protection from inclement weather.

Standards of Care for Tethering

27. An animal's owner or caretaker may tether the animal for only up to 12 hours in any 24-hour period.

28. If an animal has been tethered for 12 consecutive hours, the owner or caretaker of the animal must untether the animal for 12 consecutive hours before tethering the animal again.

29. An animal's owner or caretaker must ensure that the minimum length of a tether used on the animal is the greater of:

(1) 5m; or

(2) 5 times the length of the animal, as measured from the tip of its nose to the base of its tail.

30. In addition to the length requirements of section 28, an animal's owner or caretaker must ensure that a tether used on the animal meets all of the following requirements:

(1) it must allow the animal to reach its food and water and a clean dry place to lie down in a shaded area or shelter, if required by these regulations;

(2) it must allow the animal to move in a manner that is safe and, except by the length of the tether, is unrestricted;

(3) it must be configured to prevent the animal from doing any of the following:

(a) becoming entangled with other objects or animals;

(b) moving over and edge, such as the edge of a wall or stairway, in a manner that could result in strangulation or injury of the animal;

(4) it must not cause discomfort for the animal because of its type or weight.

Standards of Care for Transporting and Animal

31. A person must not transport an animal in the trunk of a motor vehicle.

32. Section 30 does not apply to a motor vehicle, such as a station wagon, passenger van, sports utility vehicle or hatchback model, that does not have a closed areas as its main storage compartment.

33. A person must not transport an animal in a motor vehicle outside the passenger compartment unless the animal is confined or secured

(1) in a container that meets the requirements of section 33; and

(2) in a manner that prevents the animal from experiencing injury or distress, falling off the vehicle or otherwise injuring itself or causing a hazard to other vehicles.

34. A container that is used to transport an animal in a motor vehicle outside the passenger compartment must meet all of the following requirements:

(1) it must be constructed to prevent an animal from escaping;
(2) it must be constructed to allow the animal to have good footing, protection from inclement weather and adequate ventilation;
(3) it must be durable and kept in good repair;
(4) it must be large enough to enable the animal to turn around normally, to stand and sit erect and to lie in a natural position;
(5) it must be secured to the motor vehicle.

35. A person must not leave or confine an animal in any unattended motor vehicle or enclosed container under any conditions that could endanger the health or well-being of the animal or any circumstance that could reasonably be expected to cause distress or death to the animal, including any of the following:

(1) heat;
(2) cold;
(3) lack of adequate ventilation;
(4) lack of food or water.

36. An inspector or peace officer may remove an animal from a motor vehicle or other enclosed container if the animal's safety appears to be in immediate danger from any of the conditions or circumstances referred to in section 34.

37. An inspector or peace officer who removes an animal from a motor vehicle must take it to an animal shelter or other places of safekeeping or, if the inspector or peace officer considers necessary, to a veterinary hospital for treatment.

38. An inspector or peace officer is authorized to take all steps that are reasonably necessary to remove an animal from a motor vehicle or other enclosed container, including breaking into the motor vehicle, after a reasonable effort to locate the owner or other person responsible has been made.

39. An inspector or peace officer who removes an animal from a motor vehicle must leave written notice bearing his name or her name and title, and the address of the location where the animal can be claimed, in a secure and conspicuous location on or within the motor vehicle.

40. An animal that has been removed from a motor vehicle or enclosed container by an inspector or peace officer may be claimed by the owner only after payment of any charges that have been accrued for the maintenance, care, medical treatment or impoundment of the animal.

Limitation on Number of Domestic Animals Per Dwelling

41. No more than three (3) domestic animals shall be kept, harboured or possessed in any dwelling. These provisions shall not apply to dog or cat litters, whereby the puppies or kittens are under four (4) months of age.

42. Any person who owns more than the permitted number of domestic animals when the by-law comes into force shall be permitted to keep them until they have died or are otherwise disposed of, provided that such animals are registered with the animal register within ninety (90) days that the by-law comes into force.

Immunization of Animals and Rabies

43. All animals on the reserve must be vaccinated and immunized against rabies in accordance with generally accepted veterinary standards.

44. The owner of any animal exposed to rabies shall, on demand by the Council, surrender such animal to the Animal Control Officer to be held in quarantine for a period of fourteen (14) days and such animal shall not be released from such quarantine without the written permission of the Medical Officer of Health.

45. Upon demand of the Council, the owner of any animal shall forthwith surrender to the Animal Control Officer any animal which has bitten any person or which has been exposed to rabies to be held in quarantine at the discretion of the Medical Officer of Health.

46. Any animal found to be infected with rabies shall be destroyed by its owner or by the Animal Control Officer at the owner's expense.

GENERAL PROHIBITIONS

Restricted Areas

47. **(1)** The Council may at any time prohibit the keeping of animals within any area of the reserve.

(2) Notice of any prohibition made by Council pursuant to subsection (1) shall be posted in the band office and after the date of the posting of such notice, no person shall keep or have an animal within the prohibited area.

(3) No person may establish, own or operate an establishment or facility for the boarding or treatment of animals within the limits of the reserve, without express written authorization to that effect from the Council, by way of Band Council Resolution.

(4) No person may own prohibited animals including venomous snakes or other animals listed with the Department of Natural Resources.

Running at Large

48. For the purposes of this by-law, a dog shall be deemed to be running at large if found in any place other than the premises of the owner of the dog and not under the control of any person.

49. No owner shall permit their dog to run at large on the reserve.

50. Every owner of a dog shall ensure that the dog is kept on a leash and under the control of some person when the dog is on the reserve unless:

(1) the land is the premises of the owner of the dog; or

(2) the land is owned by a person who has given prior consent to the dog being off the leash.

51. No owner of a dog shall control a dog by means of a leash that:

(1) is not held by the person in their hand; or

(2) is not securely affixed to some immoveable structure from which the dog cannot escape.

IMPOUNDMENT

52. An animal found running at large on the reserve may be impounded for not less than five (5) days, exclusive of the day of impoundment, statutory holidays, or days when the animal shelter is not open, during which time an owner shall be entitled to redeem their animal, providing the owner pays such licence and animal shelter fees as provided by this by-law and takes such other action as the Animal Control Officer or Council may direct.

Minimum Notice Requirement

53. The owner of an animal must be provided with not less than 72 hours notice, Exclusive of the day of impoundment, statutory holidays, or days when the pound is not open, that their animal has been impounded and will be destroyed if not claimed by its owner.

54. After providing reasonable notice to the owner of the animal, the animal may then Be humanely destroyed or otherwise disposed of, unless in the meantime such animal has been claimed by its owner and the costs incurred for impounding the animal have been paid by the owner.

55. **(1)** An Animal Control Officer may seize an animal from any person whom he has

reasonable cause to believe is violating or is about to violate any of the provisions of this by-law.

(2) If an animal is apprehended because it has inflicted an unprovoked attack upon an animal or human person, the Animal Control Officer shall impound the animal for such period of time as specified by a veterinarian.

(3) Subject to subsection (7), an Animal Control Officer who has seized an animal pursuant to subsection (1) shall release the animal to the owner where:

(a) the owner claims possession of the animal within (72) hours after the date of Seizure;
(b) the owner pays the Animal Control Officer all expenses incurred in securing, caring for and feeding the animal; and
(c) the owner has obtained the necessary registration identification tag from the Animal Control Officer before the animal is released.

(4) Where an animal has not been reclaimed within five (72) hours after seizure and notification has been given to the owner, the animal may be rehomed (adopted), humanely destroyed or disposed of by a veterinary surgeon and no damages or compensation may be recovered as a result of the destruction or disposal of such animal.

(5) The Animal Control Officer shall seek veterinary attention for an animal found to be deceased where the owner has declined, failed or neglected to do so.

(6) Any fee arising from the provision of such veterinary care, as referred to in subsection (5), shall be charged to the owner of the animal.

(7) Where the animal that is seized is injured and should be destroyed without delay for humane reasons or for reasons of health or safety to persons or animals, the Animal Control Officer shall destroy the animal as soon after the seizure as the Animal Control Officer thinks fit without permitting any person to reclaim the animals and no damages or compensation may be recovered on account of such action.

(8) The Council shall forthwith make every reasonable effort to notify the owner of an animal which has been impounded.

(9) A written report of each such incident, as described in this subsection, shall be filed with the Council by the Animal Control Officer.

56. **(1)** Where the Animal Control Officer, after reasonable effort, is unable to seize an animal that is running at large contrary to the provisions of this by-law, the Animal Control Officer may destroy the animal.

(2) No damages or compensation may be recovered as a result of the destruction of

an animal by the Animal Control Officer pursuant to subsection (1).

57. **(1)** No owner of an animal shall knowingly or unknowingly allow any animal to make noise excessively.

(2) For the purposes of this section, a dog shall be deemed to be making noise excessively if it barks or howls repeatedly for a period of twenty (20) minutes.

58. **(1)** Where the Council or an Animal Control Officer has reason to believe that a dog has bitten a person or domestic animal and it is the first bite on record, the Animal Control Officer shall serve the owner with either a written warning or a Notice to Muzzle Order and a written warning of possible prosecution.

(2) Where the first bite has occurred on public property, or where the bite is a second or subsequent bite on reserve, an Animal Control Officer shall serve the dog owner with a Notice to Muzzle, which shall require that:

(a) while it is on the property of the owner that it shall be either tethered or confined in a fenced-in area in a way that prevents the dog from escaping or being accidentally or intentionally released;
(b) whenever it is off the property of the owner, that the dog shall be muzzled and leashed, and shall only be under the control of a person sixteen (16) years of age or older when off its property; and
(c) within fourteen (14) days of having been served with a Notice to Muzzle, the dog owner shall have such dog identified with microchip identification, and the owner shall promptly provide the animal register with the microchip identification information.

59. Anyone owning a vicious or aggressive dog must post a clearly visible sign notifying the public.

60. At all times, a vicious dog must be muzzled and kept on a leash whenever it is in a public place.

61. On private property, a vicious dog shall be kept on a secure leash or in a restricted area which shall be constructed so as to prevent any escape by the dog and to prevent the entry of children.

62. **(1)** A person or Animal Control Officer may kill, if necessary, a vicious dog which is running at large and is in the act of pursuing, attacking, injuring, damaging, killing or destroying:

(a) A person
(b) Another dog that is tethered
(c) A food cache, harness or other equipment; or
(d) Domestic livestock.

(2) A person or Animal Control Officer who must kill a vicious dog, pursuant to subsection (1), shall immediately report the incident to the Council or Animal Control Officer and notify the dog's owner.

(3) No damages or compensation may be recovered as a result of killing a dog by a person or Animal Control Officer who is required to do so pursuant to subsection (1).

Penalty

63. A person who commits an offence under this by-law is liable on summary conviction to a fines not exceeding $1000 or to imprisonment for a term not exceeding 30 days, or both.

Severance

64. Should a court determine that a provision of this by-law is invalid for any reason, the provisions shall be severed from the by-law and the validity of the rest of the by-law shall not be affected.

Effective Date

65. This bylaw comes into effect on the date the Council signs.

THIS BY-LAW IS made at a duly convened meeting of the Council of the Glooscap First Nation Indian Band this 22 of April in 2015.

Voting in favour of the by-law are the following members of the Glooscap First Nation Indian Band Council:

Councillor Kristen Halliday

Councillor Larry Peters

Councillor Jean Labradore-Powers

These being the majority of those members of the Glooscap First Nation Indian Band Council present at the above meeting of the Glooscap First Nation Indian Band Council.

The quorum of the Glooscap First Nation Indian Band Council is 2 members.

The number of members of the Glooscap First Nation Indian Band Council present at the above dated meeting was 4.

Therefore, the Glooscap First Nation Animal Control Bylaw 2015001 is now in effect.

Chief Sidney Peters
Glooscap First Nation Indian Band

Witness

Ontario

SAUGEEN FIRST NATION
BUSINESS LICENSING BY-LAW
BY-LAW NO. 2014-100

[Effective January 1, 2015]

INDEX SECTION

Appeal ..... s. 9
Conflict of Interest ..... s. 13
Definitions ..... s. 2
Duties of License Inspector ..... s. 11
Enforcement ..... s. 15
Fees ..... s. 6
Issuance of License ..... s. 8
Licenses ..... s. 5
License Application ..... s. 4
License Inspector ..... s. 10
Penalty ..... s. 14
Refund ..... s. 14
Requirements for License ..... s. 3
Revocation or Suspension of License ..... s. 12
Short Title ..... s. 1

SCHEDULES

1. Business License
2. Business License Application
3. Notice of Refusal
4. Request for Review Hearing
5. Notice of Review Hearing
6. Notice of Hearing

WHEREAS the Council of the Saugeen First Nation desires to make a By-law for the licensing of businesses, callings, trades and occupations in the reserve(s);

WHEREAS the Council of the Saugeen First Nation, pursuant to paragraphs 83(1)(a.1), (e.1) and (g) of the *Indian Act*, R.S.C. 1985, c. I-5, may, subject to the approval of the Minister of Indian Affairs and Northern Development, make By-laws for the licensing of businesses, callings, trades and occupations and with respect to any matter arising out of or ancillary to the exercise of powers under this section, including the enforcement of payment of amounts that are payable thereof, and for the imposition and recovery of interest on amounts that are payable thereof;

AND WHEREAS the Council of the Saugeen First Nation deems that for the orderly conduct and administration of businesses, and for the health, welfare, safety and environment of the inhabitants in the Saugeen Reserve(s) No. 28, 29, 60(a) and all other lands that may become reserve land(s) to license businesses, callings, trades and occupations;

NOW THEREFORE the Council of the Saugeen First Nation, also known as the Saugeen Indian Band, hereby enacts the following by-law:

SHORT TITLE

1. This By-law may be cited as the *Business Licensing By-law*.

DEFINITIONS

2. In this By-law,

"Saugeen" or Saugeen First Nation means Saugeen Indian Band No. 29 and Chief's Point Indian Band No. 28, meaning a band, as defined in section 2 of the *Indian Act*;

"Business" means a calling, trade, occupation, employment or profession, vocation, commercial activity, or an enterprise which habitually busies, occupies or engages the regular time, attention, labour and effort of the licensee or person(s) for purposes of gain, benefit, advantage, livelihood or profit, or, in which the licensee or person(s) show(s) willingness to invest time and capital on future outcome;

"Calling" means a business or profession as defined in this By-law;

"Council" means the Chief and Council of the Saugeen Band No. 29;

"Councillor" means the Councillor(s) of the Saugeen Band;

"License" means a license issued under this By-law;

"Licensee" means a person to whom a license is issued under this By-law;

"License Inspector" means a person(s) appointed under section 10 of this By-law;

"Member" means a member of the Saugeen First Nation;

"Occupation" means a business or profession as defined in this By-law;

"Person" includes not only an individual, but also a partnership, syndicate, association, corporation or the agent or trustee of a person;

"Profession" means a vocation, occupation or calling requiring special, usually advanced, education and skill, and as defined in this By-law;

"Reserve" means the Reserve(s) set apart for the use and benefit of the Saugeen First Nation members;

"Trade" means a business as defined in section 2 of this By-law.

REQUIREMENTS FOR LICENSE

3.(1) every person conducting or carrying on a business in the reserve(s) must hold a valid license issued under this By-law.

(2) Any person carrying on more than one business in the reserve(s) must obtain a separate business license for each business, and where a business is conducted in or from more than one premise, the business conducted in or from each premise will be deemed a separate and distinct business and will require a separate license.

(a) for safety reasons, all buildings, new and existing businesses, must meet building code and have building inspections on a regular basis.

(3) Every license granted under this By-law is valid and permits the licensee to carry on the business in a lawful manner.

(4) The licensee or person in charge or control of the premises where the business is conducted must at all times keep the license or licenses prominently displayed in an area of the premises to which the public has access or in an area designated by the License Inspector.

(5) The licensee must notify the License Inspector of any change in the mailing or business address; the type of business; the area of the premises; and, any substantial physical alteration to the premises in

which the business is conducted. Upon the closing of the business, the licensee will surrender the license to the License Inspector.

LICENSE APPLICATION

4.(1) Every person who wishes to conduct a business in the reserve must apply in writing in Schedule 2 to the License Inspector, and must disclose all information required on this application form.

(2) For greater certainty, this By-law will apply to all businesses currently operating on the Saugeen First Nation.

(3) Every person applying for a license under this By-law to operate a business that is governed or requires registration by any federal statute, or self-regulating professional body, must supply proof of his or her qualifications and of the qualifications of the employees to carry on such a business, and this must accompany Schedule 2.

(4) Where the applicant is a corporation or a partnership, proof of incorporation or partnership must be provided with the completed Schedule 2.

(5) In the event of a transfer of the business for which a license has been issued, the License Inspector will permit the transfer of the license from one premise to another, provided:

(a) the licensee has completed an application in Schedule 2;

(b) the licensee has paid the fee under section 6(2) of this By-law; and

(c) the proposed business premises comply with the terms of this By-law.

(6) In the event of a sale of the business for which a license has been issued, the License Inspector will permit an assignment of the licence to the purchaser of the business, provided:

(a) the proposed assignee has completed an application in Schedule 2, and the proposed assignee has paid the fee under section 6(3) of this By-law; and

(b) the proposed assignee meets the provisions of this By-law to carry on the business for which the license was issued.

LICENSES

5.(1) A license is granted for a one (1) year period commencing January 1st and expiring December 31st in each calendar year. Licenses must be renewed by completing Schedule 2 by December 31st of each calendar year or the license will have expired and be suspended. Licenses may be renewed, and reinstated from suspension for non-timely renewal in accordance with sections 6(1) and 6(6) of this By-law.

(2) A license will specify the time period, type and location of the business the licensee is permitted to conduct.

(3) A license is valid throughout the reserve.

(4) A license will be issued in Schedule 1.

(5) A licence fee will be established under its proper category as listed in Business Licence Schedule 7.

FEES

6.(1) The fee payable for filing a Business License Application in Schedule 2 for the transfer of a business license, pursuant to section 4(4) of this By-law, is $100.00.

(2) The fee payable for filing a Business License Application in Schedule 2 for the assignment of a business license, pursuant to section 4(5) of this By-law, is $100.00.

(3) The fee payable for filing a Request For Review Hearing in Schedule 4 pursuant to section 9 of this By-law is $50.00 plus the applicable annual, renewal, transfer or assignment fee.

(4) The fees prescribed in this By-law will be reduced by one-half where a license is issued after July 31st in a calendar year.

(5) Where a license has not been renewed, the licensee on or before the expiry date as set out in section 5(1) of this By-law, the license will be suspended and the licensee has fifteen (15) days after the date of expiry to renew the license and have the license reinstated by completing the application in Schedule 2 and will pay the licence fee set out in section 6(1) of this By-law.

(6) Where a suspended licensee has not renewed the license within the fifteen (15) days after the expiry date as set out in section 6(6) of this By-law, the suspended licensee has another thirty (30) days to renew the license and have the license reinstated by completing application in Schedule 2 and will pay the license fee set out in section 5(5) of this By-law and an added fee of $50.00. The license will be revoked if not renewed within 30 calendar days at the end of this time.

REFUND

7. No license fee paid pursuant to this By-law will be refunded.

ISSUANCE OF LICENSE

8.(1) Upon a business license applicant meeting the provisions for license issuance under section 8(2) of this By-law, a business license will be issued to the applicant.

(2) The License Inspector will, upon receiving an application for a business license, upon approval promptly issue by delivering or mailing a license to the licensee at the address shown in the license application provided:

(a) the License Inspector is satisfied that the applicant's business complies with all provisions in any of the other Saugeen First Nation by-law(s) and

(b) the application complies with this By-law; and

(c) the applicant has disclosed all required information in the application form and the License Inspector is satisfied under subsections 11(c) and (d) of this By-law; and

(d) the applicant has not, within the preceding three (3) years, been convicted of an offence under the *Criminal Code* of Canada, relating to the conduct of this business whether on or off the reserve, for which the applicant has not been pardoned, and applicant is required to provide information from the Canadian Police Information Centre (C.P.I.C).

(e) the applicant's business would not be detrimental to the health, welfare, safety and environment of inhabitants on the reserve; and

(f) the License Inspector's investigations do not disclose any reason to believe that the carrying on of the said business may result in a breach of the law, or may be in any way adverse to the public interest; and

(g) the required fee for the license has been paid.

(3) Every license granted pursuant to this By-law will be in duplicate; one copy will be issued to the licensee and the other copy reinstated by the License Inspector. The license so issued will be deemed a personal license to the licensee.

(4) If the applicant or licensee fails to comply with or the License Inspector is not satisfied with information received from the applicant or licensee under section 8(2) of this By-law, the License Inspector will forthwith serve the applicant notice in Schedule 3 of the refusal to issue the license and said notice will be served personally or by registered mail to the applicant at the address shown in the license application.

APPEAL

9.(1) Within thirty (30) days of service of the notice under section 8(4) of this By-law the applicant or licensee may apply for a review by Council by completing and filing Schedule 4, and paying the fee as referred to in section 6(4) of this By-law, and submitting these to the License Inspector.

(2) The License Inspector, upon receipt of Schedule 4 and the fee referred to in section 6(4) of this By-law, will forthwith transmit to Council and applicant:

(a) a copy of the original license application as completed by the applicant and copies of any supporting documentation accompanying the license application;

(b) a copy of the applicants completed Schedule 4; and

(c) a copy of the License Inspector's refusal and reasons for refusal.

(3) Upon receipt of the material described in section 9(2) of this By-law, Council will determine the time and date of the review hearing, which will be at least fifteen (15) days hence but no more that forty-five (45) days and will advise the License Inspector of its decision. The License Inspector will forthwith serve notice of the decision in Schedule 5 on the applicant by personal service or by registered mail at the address shown in the license application. Council will hold the review hearing at the time and date set out in Schedule 5. The applicant shall be given at least seven (7) days' notice of the hearing.

(4) The applicant may be represented at the review hearing by counsel and the applicant or counsel may produce evidence, submit argument in support of the application for license, answer any objections that may arise, and examine or cross examine witnesses.

(5) At the review hearing, the License Inspector is entitled to submit arguments in reply to evidence and argument presented by or on behalf of the applicant.

(6) At the review hearing, the onus will be upon the applicant to show just cause why the license applied for should be granted.

(7) Council will give its decision in writing to the License Inspector within seven (7) days of the date of the completion of the review hearing.

(8) The License Inspector will forthwith notify the applicant of the decision referred to in section 9(7) of this By-law, including notification that the applicant has a further right of appeal to a court of competent jurisdiction, by serving a copy of the decision personally or by registered mail to the applicant at the address shown on the applicant's license application.

(9) If the applicant agrees at the review hearing to accept conditions placed on the licence, Council may render a decision granting the applicant the license applied for upon such conditions as it considers fair and appropriate and authorized under this By-law.

(10) All review hearings will be held *in camera* unless the applicant requests that the hearing be open to the public and Council must approve the request by a band council resolution. The decision resulting from the review hearing will be made public forthwith, and any minutes of the review hearing will be available to the public within fifteen (15) days of the decision.

(11) If Council renders a decision granting the applicant the license applied for, the license will be issued upon the applicant complying with this By-law.

LICENSE INSPECTOR

10. Council, by band council resolution

(a) will appoint a License Inspector, and such other officers as may be necessary, who will receive applications, appeals, issue licenses and carry out the business licensing administrative functions under this By-law including enforcement;

(b) will provide reasonable remuneration to be paid to the License Inspector and other appointed officers;

(c) will appoint the License Inspector for a fixed term of not less than 2 years after which reappointment shall be discussed by both parties; and

(d) may dismiss the License Inspector from the appointed position, for failure to carry out duties as described in this By-law, or for having been convicted of an employment related offense under the *Criminal Code* of Canada, or for contravening the Saugeen First Nation's Personnel Policy.

DUTIES OF LICENSE INSPECTOR

11. The License Inspector will:

(a) Receive and process all applications, appeals, renewals, transfers and assignments of licenses to be issued under this By-law;

(b) Maintain a record of all applications and fees for licenses and retain on file a copy of all licenses issued, together with their particulars;

(c) Ascertain, as far as reasonably practicable, that all information furnished by the applicant in connection with an application for a license is accurate;

(d) Make all investigations required by section 8(2) of this By-law or by the Saugeen First Nation, relative to an application;

(e) In response to receipt of a written complaint, or at least once a year, with the consent of the licensee (such consent not to be unreasonably withheld) make inquiries and inspect premises to determine whether every holder of a license issued under this By-law complies with the license issued and the By-laws of the Council, and no licensee shall obstruct or hinder the making or completing of the inspection;

(f) Report monthly in writing to the Band Administrator, or Band Manager, or the person appointed by Council from time to time to administer the affairs of the Band, stating the number of licenses issued, the type of business conducted under each license, and the fees received since the previous report along with a summary stating the total number of licenses issued and the total amount of money received to date for the current year; and

(g) Perform such other duties as may be requested by the Band Administrator, or Band Manager or the person appointed by Council from time to time to administer the affairs of the Band.

REVOCATION OR SUSPENSION OF LICENSE

12.(1) Council will, by band council resolution, and after giving notice in Schedule 6 and holding a hearing, (i) suspend for a period not exceeding ninety (90) days, or (ii) revoke any license issued under this By-law where it has come to Council's attention that the licensee:

(a) Has failed to comply with this By-law; or

(b) Is carrying on a business that fails to comply with all provisions in any of the other Saugeen First Nation by-law(s); or

(c) Within the preceding three (3) years of license issuance and since license issuance, has been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of this business whether on or off the reserve, for which the licensee has not been pardoned; or

(d) Has conducted the business in a manner that is detrimental to the health, welfare, safety and environment of inhabitants in the reserve; or

(e) Is convicted of any offence under any statute of the Province in respect of the licensed business or with respect to the premises named in the license; or

(f) Is carrying on a business, the purpose of which is to engage in or permit, allow, facilitate, encourage or assist others to engage in, any activity which violates the *Criminal Code* of Canada.

(2) Council will give the licensee at least seven (7) days' notice of the hearing referred to in section 12(1) of this By-law in Schedule 6 and the License Inspector will serve Schedule 6 personally or by registered mail to the licensee at the address shown in the license application, but if a licensee who by reasonable efforts of the Council and License Inspector cannot be found and has not come forward then the notice will be considered to be duly served and an *ex parte* decision will be issued against the licensee.

(3) Provisions 9(4), 9(7), and 9(8) of this By-law also apply to the hearing referred to in section 12(1) of this By-law.

(4) The License Inspector will post the notice of suspension or revocation of a license by the Council upon the premises for which the license was issued and the notice must not be removed until the license is reinstated or the licensee ceases to occupy the premises, or a new business other than the one carried on by the former licensee is licensed on the premises.

CONFLICT OF INTEREST

13. The Chief and each Councillor must declare any potential conflict of interest, in accordance with the Saugeen First Nation's Personnel Policy, and withdraw from any hearing held under sections 9 and 12 of this by-law, where a conflict of interest may arise.

PENALTY

14. Every person who contravenes section 3(1) of this by-law is guilty of an offense and on summary conviction is liable to a fine not exceeding One Thousand ($1,000.00) dollars and or imprisonment not exceeding six (6) months.

ENFORCEMENT

15. The Council may charge a licensee, whether expired, revoked or suspended, with all reasonable costs which are incurred in the collection of all fees, fines, interest, penalties or other costs imposed by this by-law.

16. This by-law will also apply to all businesses currently operating on the Saugeen First Nation and will be effective 1st of January 2015.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 20th day of August 2014.

signed Vernon Roote
Chief Vernon Roote

signed Lester Anoquot
Councillor Lester Anoquot

_____
Councillor James Ritchie

signed Randall Roote
Councillor Randall Roote

signed Stacey John
Councillor Stacey John

_____
Councillor Spencer Ritchie

signed Sonya Roote

Councillor Sonya Roote

Councillor Lorne Mandawoub

signed Ken Roote

Councillor Ken Roote

Councillor Letitia Thompson

SCHEDULE 1

(section 5)

BUSINESS LICENSE

_____ is hereby authorized to conduct a business, calling, trade or occupation in the
(Name of licensee)

following _____ on the Saugeen First Nation for the period
(commercial activity)

commencing _____ 20 ___, and commencing _____ 20 ____.
(date) (date)

_____ _____

Name of Business Location of Business

_____ _____

Signature of License Inspector Signature of licensee

_____

Date

SCHEDULE 2

(sections 4, 5, 6)

Date: _____

BUSINESS LICENSE APPLICATION

1. Applicant's name: _____
2. Applicant's Date of Birth: _____
3. Applicant's Address (residence): _____
4. Applicant's Social Insurance Number: _____
5. Name of Company proposed as Licensee: _____
6. Mailing Address: _____
   (partnership /corporation if different)
7. Contact Info:
   Phone: _____ Cell: _____
8. Fax: _____ Office: _____
   E-Mail Address: _____
9. Name of Business to be licensed: _____
10. Address of Business to be licensed: _____
11. Name of Individual in charge at this location: _____
12. Title of Individual in charge: _____
13. Type of Business: _____
14. Have you previously had a business license from this First Nation?
    Yes _____ No _____
15. Are you presently registered with the federal government or a self-regulating professional body with respect to the conduct of your business? Yes _____ No _____
    (If yes, applicant must provide proof and give details below)

_____

_____

_____

16. Is the business incorporated? Yes _____ No _____

Federal _____

Provincial (If yes, applicant must provide details below).

_____

_____

_____

17. Is the business administered by a partnership? Yes _____ No _____
    (If yes, applicant must provide proof and give details below-registration)

18. Have you, within the previous three (3) years, been convicted of an offense under the *Criminal Code* of Canada for which you have not been pardoned? Yes _____ No _____

NOTE: please read section 12 of this By-law which outlines the conditions whereby your license could be denied, revoked or suspended.

SCHEDULE 3

(sections 8,9)

NOTICE OF REFUSAL

TO: _____
(Name of Applicant)

ADDRESS: _____

RE: _____
(Location of Business)

TAKE NOTICE that pursuant to the *Saugeen First Nation Business Licensing By-law* your application to:

_____ Receive _____ Renew _____ Transfer _____ Assign

a BUSINESS LICENSE is refused.

AND TAKE NOTICE that you have thirty (30) days from the date of the NOTICE within which you may apply for a review by Council by completing and filing Schedule 4 of the said by-law and paying the fee pursuant to this By-law with the License Inspector.

AND TAKE FURTHER NOTICE that if you file a request for review, a hearing will be conducted for which you will be notified of the time and place to attend.

DATED AT _____ this _____ day of _____, 20 ____.

_____ _____

Name of License Inspector Signature of License Inspector

SCHEDULE 4

(section 9.0)

REQUEST FOR REVIEW HEARING

TO: Council of the Saugeen First Nation

c/o _____

(License inspector)

PURSUANT to the *Saugeen First Nation Business Licensing By-law*, I hereby appeal the decision as outlined on the NOTICE OF LICENSE REFUSAL, dated the ____ day of _____, 20 ___. and signed by the License Inspector to refuse to:

_____ Issue _____ Renew _____ Transfer _____ Assign

a BUSINESS LICENSE for the following business located at:

_____

(Description of the business and location)

on the following grounds:

1. _____
2. _____
3. _____
4. _____

DATED AT _____ this _____ day of _____, 20 ____.

_____ _____

Printed name of Appellant Appellant's signature

_____

Address to which all notices to appellant are to be sent.

SCHEDULE 5

(section 9(3)

NOTICE OF REVIEW HEARING

TO: _____

(Name of Applicant)

ADDRESS: _____

RE: _____

(Location of Business)

PURSUANT to the *Saugeen First Nation Business Licensing By-law*, Council will hear your Request For Review Hearing dated the _____ day of _____, 20 ____, relating to the above-noted business.

AND TAKE NOTICE that this Review Hearing will be held at the hour of ____ (a.m./p.m.) on the ___ day of _____ , 20 ____ at the following location:

AND TAKE FURTHER NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

DATED AT _____ this _____ day of _____, 20____.

_____

License Inspector

SCHEDULE 6

(section 12)

NOTICE OF HEARING

TO: _____
(Name of Licensee)

ADDRESS: _____

RE: ___ License Suspension for: _____
(Location of business)

___ License Revocation for: _____
(Location of business)

PURSUANT to the *Saugeen First Nation Business Licensing By-law*, Council will be holding a hearing relating to the above-noted business regarding:

___ (i) why your business should not be suspended for a period not exceeding ninety days; or

___ (ii) why your business license should not be revoked.

AND TAKE NOTICE that this hearing will be held at the hour of _____ (a.m./p.m.) on the _____ day of _____ , 20 ____, at the following location: _____

AND TAKE FURTHER NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

DATED AT _____ this _____ day of _____, 20____.

_____
License Inspector

SFN BUSINESS LICENCE
BY-LAW NO. 2014-100

BUSINESS LICENCE SCHEDULE

SCHEDULE 7

Fees are payable for each twelve (12) month period unless otherwise Indicated. All references to "the Law" are references to *"SFN Business Licence By-Law No. 2014-100*, and amendments thereto.

Code	Business Category and Licence Period	Fees
0100	**Agent of Outside Merchant** - From any person who, either on his own or as agent for another, sells, offers for sale, solicits or takes orders for the sale, by retail, of goods, wares, merchandise, foodstuffs, articles or things to be supplied by any person not doing business on Saugeen First Nation Lands.	$156.00
0150	**Amusement Park, Miniature Golf, Roller Rink** - From any proprietor, lessee or manager of an amusement park, miniature golf course, roller rink or other similar place of entertainment, the license fee shall be based on the following table: A. 12 months $141.00 B. 6 months $71.00 C. 3 months or less $35.00	—
0175	**Arcades and Pinball Parlors** - From any person carrying on the business of an amusement arcade, pinball parlor or other similar place of entertainment.	$128.00
0200	**Auctioneer** - From any person selling property by auction (not being a Crown Officer selling Crown property by auction, or Sheriff, Sheriff's Office or Bailiff selling lands, goods or chattels under a judgement or in satisfaction of rent or taxes).	$191.00
0300	**Automobile Body Repair and Paint Shop** - From any person carrying on a business of automobile body repair and paint shop.	$128.00
0400	**Automobile Dealer - New and Second Hand or Used** - From any person being a dealer in both new and second hand automobiles, motor cars or motor vehicles; the holder of any licence under this section is also entitled to carry on the business of selling automobile accessories, gasoline or other fuel, oil and supplies and of repairing or storage of automobiles, motor cars or motor vehicles without taking out any further licence therefor.	$247.00
0500	**Automobile Dealer - Second Hand or Used** - From any person being a dealer in a second hand or used automobile, motor cars or motor vehicles	$128.00
0600	**Auto Wrecker and/or Junk Dealer** - From any person carrying on the business of an automobile and or junk dealer	$212.00
0700	**Baker** a. From any person operating a bakery, bakeshop, or other place where bread or pastry is made or manufactured for sale, having an area of two hundred and seventy-eight (278) square meters or less. The holder of the licence under this paragraph is also entitled to sell his products by retail from the same location without taking out any further licence therefor.	$128.00

Code	Business Category and Licence Period	Fees
0702	b. From any person operating a bakery, bakeshop, or other place where bread or pastry is made or manufactured for sale, having an area of more than two hundred seventy-eight (278) square meters. The holder of a licence under this paragraph is also entitled to sell his products by retail from the same location without taking out any further licence therefor.	$156.00
	Banker/Credit Union - From any bank or person carrying on the business of a banker or credit union the amount to be levied or collected will be based on the following:	
0805	a. 1 - 25 employees	$705.00
0810	b. 26 - 50 employees	$1,053.00
0815	c. over 50 employees	$1,410.00
0900	**Body-Rub, Body-Rub Parlour or Body-Painting Studio** - From any person or individual carrying on the business of or operating a body-rub parlour or body-painting studio, or individual operating the business of performing body-rub	$3,060.00
1100	**Bowling Alley** - From any person operating a bowling alley, $21.50 for each alley or runway with a minimum fee of $28.43 for each 12 month licence period plus $23.00 inspection fee for a new licence. Any person holding a licence under this section may also sell by retail “confections” and “tobacco” as defined in the Law without being required to hold any other licence. Provided however, that if a concession snack bar is operated as an adjunct to the primary operation an additional fee as set out under “Other Business” in this Schedule shall be paid.	—
1200	**Carnival** - From any proprietor, lessee or manager of any carnival or show having any ferris wheel or other mechanical riding device or game of skill or chance, $7.00 for each such ferris wheel or riding device or game for each day on which such carnival or show is operating to a maximum of $32.00 for each day.	—
1300	**Carrier - Resident, Non-Resident, Taxicab** - From any person who hauls by way of vehicles of any description goods, wares, merchandise, and passengers from one (1) place to another and having a premise or place of stopping and starting within Saugeen Lands and being so licenced and having the approval to carry on this type of business from the Public Utilities Commission:	
	a. for the first vehicle, plus	$106.00
	b. for each additional vehicle.	$15.00
1301	**Carwash/Detailing** - From any person or business operating an automobile washing, cleaning and/or polishing service.	$128.00
1350	**Casino** - From any person or individual carrying on the business of or operating a gaming facility.	$510.00
1375	**Caterers** - From any person whose business is to provide food, supplies, and sometimes service at social gatherings	$128.00
1400	**Circus, etc.** - From any person who exhibits a public circus, menagerie, hippodrome, horse show, dog or pony show, $212.00 for each day of its operation.	

Code	Business Category and Licence Period		Fees
1500 series	**Contracting** - From any person who does any work, performs any service or supplies material, classified in this section as separate businesses $128.00 classified hereunder:		$128.00
	1503 Aluminum Contractor 1504 Bricklayer/Stonemason 1510 Building Contractor 1511 Ceiling Contractor 1512 Cement/Concrete Contractor 1513 Drywall Contractor 1514 Eavestrough Contractor 1515 Electrical Contractor 1518 Excavating/Bulldozing 1525 Flooring Contractor 1526 Gas Fitting Contractor 1527 Heating/Air Conditioning and Sheet Metal Contracting 1528 Insulation Contractor 1530 Painting/Decorating Contractor	1535 Paving Contractor 1540 Plastering Contractor 1545 Plumbing Contractor 1548 Refrigeration Contractor 1550 Roofing and Siding Contractor 1553 Swimming Pool Contractor 1558 Sheet Metal Contractor 1560 Sewer Installation Contractor 1561 Trucking 1565 Water Line/Sewer Connection Contractor 1566 Other Contractors	
1600	**Custom Blueprinting** - From any person carrying on the business of custom blueprinting and duplication.		$85.00
1700	**Custom Broker** - From any person carrying on the business of a custom broker.		$78.00
1800	**Dance Hall, Banquet Hall, Cabaret, Neighbourhood Public House** - Any person operating a dance, dance hall, neighbourhood public house, or other place of amusement (including halls and other buildings where dances are held) and any person operating a cabaret for which an admission fee is charged, shall pay a licence fee according to the following scale:		
	a. for twelve (12) months, or any portion thereof in excess of three (3) months;		$169.00
	b. for three (3) months, or any portion thereof in excess of one (1) month;		$35.00
	c. for one (1) month, or any portion thereof in excess of one (1) day;		$20.00
	d. for one (1) day, or any portion thereof.		$15.00
1850	**Dating Service** - From any person or individual carrying on the business of or operating a dating service.		$547.00
1900	**Day Nursery, Baby-Sitting Service** - Any person operating a day nursery, child care or a babysitting service shall pay a licence fee according to the following scale:		
	a. for three (3) to five (5) children;		$29.00
	b. for each twelve (12) month period for six (6) to ten (10) children inclusive;		$43.00

Code	Business Category and Licence Period	Fees
	c. for each twelve (12) month period for eleven (11) to fifteen (15) children inclusive;	$56.00
	d. for each twelve (12) month period for in excess of sixteen (16) children.	$72.00
2000	**Dealer - Second Hand and Junk** - From any person carrying on the business of a second hand dealer or junk dealer, a second hand store, a junk store or shop.	$128.00
2050	**Dry Cleaner** - From any person carrying on the business of a dry cleaning establishment	$128.00
2075	**Employment Agency** - From any person carrying on the business of an employment agency	$128.00
2100	**Exhibition** - From any person exhibiting for gain or profit, waxworks, circus riding, ropewalking, dancing, tumbling, wrestling, or other acrobatic or gymnastic curiosities, legerdemain, jugglery, or other like tricks, glassblowing, tableaux or other performance, show, collection or exhibition, $35.00 for each day.	—
2150	**Flea Market** - From any person carrying on the business of organizing and operating a flea market, if operated and under the control of a non-profit society. A licence issued for such a flea market includes all merchants, vendors or participants registered to take part in the flea market.	$521.00
2151	From any person carrying on the business of organizing and operating a flea market. A licence issued for such a flea market includes all merchants, vendors or participants registered to take part in the flea market.	$1,560.00
2200	**Fruit Stand** - From any person carrying on the business of a fruit stand for the sale of farm produce.	$56.00
	Garage	
2202	From any person who carries on the business of a garage for the storage of automobiles, motor cars or motor vehicles in excess of two (2) vehicles;	$113.00
2204	From any person who carries on the business of a garage for the repair of automobiles, motor cars or motor vehicles.	$141.00
2300	**Gasoline or Fuel Service Station** - From any person carrying on the business of selling gasoline or other fuel, as well as the minor servicing and emergency repairs of automobiles: a. $128.00 for the first four (4) gasoline or other fuel pumps, plus b. $15.00 for each additional gasoline or other fuel pump. Every person holding a licence under this section may also sell by retail without further licence, "automobile accessories", "confections", and "tobacco", as defined in the Law, but a separate licence shall be required for each vending machine located on the premises.	
2350	**Golf Course** - From any person carrying on the business of operating a golf course.	$500.00
2400	**Hairstylist and/or Beauty Parlour** - From any person carrying on the business of a hairdresser shop or beauty parlour:	—

Code	Business Category and Licence Period	Fees
	a. $46.00 for each of the first two (2) chairs, plus b. $10.00 for each additional chair. The holder of a licence under this section is entitled to carry on a business of an itinerant hairdresser without taking out any further licence.	
2500	**Hairdresser - Itinerant** - From any person carrying on the business of an itinerant hairdresser, being a person who performs hairdressing services elsewhere than in a hairdressing shop, $29.00 for each person performing such services.	$29.00
2600	**Home Handicraft Fair** - From any person carrying on the business of organizing and operating a home handicraft fair where all of the participants in such fair only offer for sale their own home handicrafts, $17.00 per space up to a maximum of $338.00 per home handicraft sale. A licence issued for such a home handicraft fair includes all merchants registered to take part in the home handicraft fair.	—
2800	**Laundry** - From any person carrying on the business of a public laundry: a. having three (3) or less employees; b. having more than three (3) employees.	 $72.00 $128.00
2900	**Laundry or Dry Cleaner - Self-Serve** - From any person keeping or carrying on the business of a self-serve laundry or dry cleaner, the amount to be levied or collected shall be based upon the extent of such business and computed as follows: a. $14.00 for the first two (2) machines, and b. $4.00 for each additional machine.	
3000	**Linen Supply** - From any person carrying on the business of a linen supply.	$80.00
3100	**Liquor Delivery Service** - From any person carrying on the business of a liquor delivery service	$128.00
3200 series	**Liquor Licensed Establishment** - From any person carrying on the business of a Liquor Licensed Establishment, the amount to be levied shall be based upon the following: 3207 Class A - Club, Recreational 3210 Class A - Non-Profit Society 3215 Class B - Dining Lounge with a Floor Area of 140 sq. m. or less 3220 Class B - Dining Lounge with a Floor Area of over 140 sq. m. (spirits only) 3225 Class B - Dining Room with a Floor Area of 140 sq. m. or less (wine, beer, coolers) 3230 Class B - Dining Room with a Floor Area over 140 sq. m. (wine, beer, coolers) 3235 Class C - Cabaret for each 100 sq. m. of usable area or portion thereof 3240 Class D - Neighbourhood Public House for each 100 sq. m. of usable floor area or portion thereof 3245 Class E - Sport's Stadium and Concert Hall	 $256.00 $128.00 $160.00 $217.00 $147.00 $192.00 $244.00 $244.00 $128.00

Code	Business Category and Licence Period	Fees
	3250 Class F - Marine Public House for each 100 sq. m. of usable floor area or portion thereof	$244.00
	3255 Class G - Beer and Wine Store	$639.00
3275	**Lotto ON Kiosk** - From any person operating a Lotto Ontario kiosk	$128.00
3300	**Mail Order Business** - From any person who either on his own behalf or as agent for another in whole or in part carries on a mail order business and retail business.	$128.00
3350	**Management Company** - From any person carrying on the business of acquiring, disposing of or managing in any way whatsoever, property, chattels or affairs for or on behalf of any other person, except and unless the person carrying on such business is a licensed realtor in possession of a business licence under this Law.	$128.00
3400 series	**Manufacturer** - From any person carrying on the business of a manufacturer, not otherwise specified in the Law, the amount to be levied or collected for each twelve (12) month period in addition to the licence fee for a person owning or operating a retail business if that person sells his products by retail shall be based upon the following:	
	3405 - 1 sq.m. to 464 sq.m.	$141.00
	3410 - 465 sq.m. to 1,858 sq.m.	$282.00
	3415 - 1,859 sq.m. to 3,716 sq.m.	$423.00
	3420 - Over 3,716 sq.m.	$564.00
3475	**Manufactured Home Parks** - From any person letting or making available for letting, space to house a manufactured home, FOUR DOLLARS ($4.00) per space for each 12 month period.	Variable
3500	**Mobile Store** - a. From any person carrying on business as a mobile store with respect to any goods defined as “Confections” and “Groceries” in the Law, $328.00 for the first such mobile store and $55.00 for each additional mobile store; and b. Provided that where only confections, bread, and dairy products are sold, the fee shall be THIRTY DOLLARS ($30.00) for each of the first two (2) vehicles and FIVE DOLLARS ($5.00) for each additional vehicle used for the purpose of a mobile store.	—
3600 series	**Newspaper Publisher**	
	3602 From any person carrying on the business of a daily newspaper publisher;	$564.00
	3604 From any person carrying on the business of a bi-weekly newspaper publisher;	$212.00
	3606 From any person carrying on the business of a weekly newspaper publisher;	$99.00
	Provided however, that the holder of a licence under this section is also entitled to sell newspapers by retail from the premises on which he publishes such newspapers without obtaining a further licence therefor.	
3700	**Parking Lot** - From any person who carries on the business of the rental of parking space for automobiles, motor cars, or motor vehicles, on any parking lot:	

Code	Business Category and Licence Period	Fees
	a. for the first four (4) spaces available, and	$29.00
	b. if more than four (4) spaces are available for rental.	$81.00
3800	**Pawnbroker** - From any person carrying on the business of a pawnbroker.	$510.00
3900	**Pool Room/Billiard Hall** - From any person operating any public poolroom or billiard hall, $35.00 for each table not exceeding in the whole the sum of $176.00 for any one (1) premises. Any person holding a licence under this section may also retail confections and tobacco as defined in the Law, without being required to hold any other licence, provided however, that if a Concession Snack Bar as described under "Other Business" in this Schedule is operated as an adjunct to the primary operation, an additional fee as set out in this Schedule.	—
3950	**Printer** - From any person carrying on the business of a printer.	$128.00
4000	**Private Hospital** - From any person operating a private hospital as defined in the *Hospital Act*, R.S.O. 1990 c. P 24, as amended, $2.50 for each bed let or available for letting.	
5000 and 5100 series	**Professions** - From any person regularly and generally carrying on business within Saugeen Lands, either individually or as a member of a firm, partnership, corporation, or otherwise, of the following businesses, and any other profession not otherwise specifically mentioned hereunder, the amount to be levied or collected shall be based on the following: a. 1 - 2 Professionals $141.00; b. 3 - 5 Professionals $353.00; c. 6 - 10 Professionals $564.00; d. 11 - 20 Professionals $917.00; e. Over 20 Professionals $1,128.00. 5005 Appraiser 5010 Architect 5015 Barrister and Solicitor 5020 British Columbia Land Surveyor and/or Dominion Land Surveyor 5025 Chartered Accountant, Certified General Accountant, Registered Industrial Accountant, Accredited Public Accountant. 5030 Chiropractor 5035 Consulting Forester 5040 Dentist 5045 Ear, Nose and Throat Specialist 5050 Engineer 5055 Eye Specialist 5060 General Practitioner	—

Code	Business Category and Licence Period	Fees
	5065 Neurologist	
	5070 Neurosurgeon	
	5075 Notary Public	
	5080 Optometrist	
	5085 Orthodontist	
	5090 Orthopaedic Surgeon	
	5095 Pathologist	
	5100 Physician and Surgeon	
	5105 Psychiatrist	
	5110 Radiologist	
	5115 Urologist	
	5120 Podiatrist	
	5125 Veterinarian	
	5130 Others	
6000	**Public Utility Company** - From any gas, electric light, telephone, telegraph, power, pipeline or water company, tramway, motor bus, or rail-less electric car company, radio or television broadcasting company or closed circuit television company. Any one (1) company carrying on business of more than one (1) of the kinds or descriptions enumerated in this section is required to hold and pay for a licence in respect of each kind or description of business so carried on.	$423.00
7000 series	**Real Estate, Land and Insurance Agent** - From any person carrying on the business of a Real Estate, Land or Insurance Agent, the amount to be levied or collected shall be based on the following:	
	7005 1 to 2 employees	$106.00
	7010 3 to 5 employees	$191.00
	7015 6 to 10 employees	$282.00
	7020 11 to 20 employees	$423.00
	7025 Over 20 employees	$564.00
7100 series	**Restaurant, Etc.** - From any person owning or operating the business of restaurant, tea room, café, cafeteria, fish and chip shop, delicatessen, coffee shop, or other premises of a similar nature:	
	7102 where the extent of such business requires a total floor area of one hundred and forty (140) square metres or less, or	$129.00
	7104 where the extent of such business requires a total floor area in excess of one hundred and forty (140) square metres, and	$156.00
	7106 an additional fee when combined with a retail business, the combined area of which is forty-seven (47) square metres or less.	$72.00

Code	Business Category and Licence Period	Fees
7200 series	**Retail** - From any person selling by retail the amount to be levied or collected for each twelve (12) month period shall be based upon the following:	
	7205 1 - 278 sq.m.	$145.00
	7210 279 - 557 sq.m.	$285.00
	7215 558 - 1,115 sq.m.	$425.00
	7220 1,116 - 2,230 sq.m.	$705.00
	7225 Over 2,230 sq.m.	$1,130.00
7300 series	**Rooms for Rent** - From any person letting or making available for letting, rooms for living accommodation either in a hotel, motel, auto court, apartment, suites in residences, rooming houses, or elsewhere, and whether or not meals are supplied to the occupant thereof, the amount to be levied or collected shall be based on the following: 7305 Hotel, motel, auto court - $122.00 for each 100 square metres of usable floor area or portion thereof for secondary uses (pubs, lounges, restaurants, gift shops, meeting rooms). 7306 Hotel, motel, auto court - $5.00 for each unit with a minimum fee of $29.00 plus $23.00 inspection fee for a new licence. 7310 Apartment - $8.00 for each suite with a minimum fee of $29.00 plus $23.00 inspection fee for a new licence. 7312 Suite in Residence - (The registered holder must name someone residing on the premises as a contact person.) $8.00 for each suite with a minimum fee of $29.00 plus $23.00 inspection fee for a new licence. 7315 Bed and Breakfast - $29.00 plus $23.00 inspection fee for a new licence. 7320 Apartment owned and operated by non-profit societies providing rooms for rent for senior citizens and/or low income families - $1.50 for each suite with a minimum fee of $29.00 plus $23.00 inspection fee for a new licence. 7325 Rooming house, private nursing home and rest home - $5.00 for each room with a minimum fee of $29.00 plus $23.00 inspection fee for a new licence. Provided however, that persons having not more than two (2) rooms available for letting are not required to hold a licence under this section.	
7350	**Salesperson** - From any person who: a. sells, or offers for sale, goods, wares, merchandise, or food-stuffs, or any other effects whatsoever that retail within Saugeen Lands by a door-to-door canvas; b. being the agent for another person, sells or offers for sale goods, wares, merchandise, or food-stuffs, or carries or exposes samples, or patterns of any goods, wares, merchandise, or food-stuffs, to be afterwards delivered within Saugeen Lands to a person who is not a wholesaler or retailer, in such goods, wares, merchandise or food-stuffs, or;	$72.00

Code	Business Category and Licence Period	Fees
	c. carries or exposes samples or patterns or quotes prices for the selling of any goods, wares, merchandise, or foodstuffs, to be afterwards delivered within Saugeen Lands to any person; a fee of $72.00 for each twelve (12) month period.	
7400	**Sand and Gravel Pit** - From any person operating a sand and/or gravel pit.	$212.00
7420	**Security Service/Investigations/Collections/Bailiff** - From any person carrying on the business of a Security Service and/or Investigations Service and/or Collections and/or Bailiff.	$141.00
7430	**Social Escort Service** - From any person or individual carrying on the business of operating a social escort service.	$3,060.00
7450	**Special Event** - From any person, persons, group, society, association, organization, or corporation holding a Special Event for gain or profit including but not restricted to a public show, exhibition or commercial performance, attended by or reasonably expected to be attended by more than 500 persons, held elsewhere than in a licensed theater or other licensed building or facility.	$35.00
7502	**Theatre/Halls/Arenas** - From any proprietor, lessee or manager of any theatre, including drive-in theatre, amusement hall, concert hall, music hall, opera house, rink, amusement park, or other place of amusement, entertainment or exhibition, according to the seating or automobile capacity thereof and licensing period thereof as set out in the following table.	
	Seats ***12 Months*** ***6 Months*** ***3 Months*** ***1 Month*** ***1 Day*** a. 1 to 500 $141.00 $71.00 $35.00 $25.00 $7.00 b. 501 to 1000 $282.00 $141.00 $71.00 $50.00 $15.00 c. 1001 or over $423.00 $212.00 $106.00 $55.00 $15.00	
	For the purpose of this section the words "seating capacity" shall, in the case of buildings where the seats are fixtures, be calculated on the basis that one (1) seated person occupies: *i). four thousand five hundred forty decimal eight (4,540.8) square centimetres in a building, or* *ii). one-third (1/3) of each passenger-car parking space in a passenger car parking lot.*	
7550	**Trade Show** - From any person carrying on the business of organizing and operating a trade show where the merchants participating in such trade show offer their goods, ware or merchandise for retail sale or wholesale, $85.00 per merchant or space up to a maximum of $1,689.00 per trade show. A licence issued for such a trade show includes all merchants registered to take part in the trade show.	—
7600	**Trailer, Manufactured Home, Tent or Auto Court Park or Camp** - From any person carrying on business as the owner of a trailer, manufactured home, or tent campground, the amount to be levied or collected shall be levied upon the extent of such business and computed as follows: $5.00 for each space let or available	—

Code	Business Category and Licence Period	Fees
	for letting with a minimum fee of $29.00 plus $23.00 inspection fee for a new licence.	
7650	**Transportation** - From any person carrying on business of transporting or delivering messages, packages, goods or things, including freight service, moving and storage, parcel service, courier service, general commercial delivery and individual trucker.	$128.00
7700 series	**Trust, Investment, Loan and Mortgage Company** - From any person carrying on the business of a trust company, insurance, finance, investment, loan or mortgage agency, society or company, the amount to be levied or collected shall be based on the following, subject however to the *Financial Institutions Act*, R.S.B.C. 1996, c. 14, as amended from time to time:	
	7705 1 - 2 employees	$141.00
	7710 3 - 5 employees	$282.00
	7715 6 - 10 employees	$423.00
	7720 11 - 20 employees	$635.00
	7725 Over 20 employees	$846.00
	Vending Machines - From owners of vending machines the amount to be levied or collected shall be as follows:	—
7802	a. for vending machines for the vending of music, games, amusement or service, $29.00 for the first machine and $15.00 for each additional machine;	
7804	b. for vending machines for the sale of any goods, wares, merchandise or articles, $29.00 for the first machine and $7.00 for each additional machine;	
	Provided always that no licence under the Law shall be issued with respect to a vending machine for the sale of cigarettes and no such machine shall be operated within Saugeen Lands unless:	
	i). the machines shall be located inside a building; and	
	ii) the machine shall be located where there is a person on duty at all times during business hours.	
	And provided further that an identification number issued by the Licence Inspector shall be affixed to each vending machine in a place designated by the Business Licence Officer and no vending machine shall be operated without first having the necessary number affixed. The Business Licence Officer is hereby empowered to seal closed any or all unlicenced vending machines.	
7850 series	**Warehousing (Including Mini-Storage)** - From any person carrying on the business of warehousing products, equipment or other effects for which charges are made, the following licence fees are levied or collected based on the floor area occupied by the warehouse business:	
	7850 1 - 464 sq.m.	$141.00
	7852 465 - 1,858 sq.m.	$282.00

Code	Business Category and Licence Period	Fees
	7854 1,859 - 3,716 sq.m.	$423.00
	7856 Over 3,716 sq.m.	$564.00
7900 series	**Wholesale** - From any person owning or operating a wholesale business the following fees are levied or collected based on the floor area occupied by the wholesale business as follows:	
	7905 1 - 464 sq.m.	$141.00
	7910 465 - 1,858 sq.m.	$282.00
	7915 1,859 - 3,716 sq.m.	$423.00
	7920 Over 3,716 sq.m.	$564.00
8000 series	**Other Business** - From any person operating any of the following businesses, the amount hereinafter set out opposite each such business operated by him:	
	8002 Accountant, Bookkeeper or Auditor	$78.00
	8004 Billboard posting	$72.00
	8006 Boat rental and mooring	$72.00
	8008 Brewers Agent	$120.00
	8010 Canadian Newspaper Agency	$57.00
	8012 Car/Truck/Trailer Recreational Vehicle Rental and/or Leasing Service	$79.00
	8014 Chimney Sweep	$43.00
	8016 Christmas Tree Sale	$29.00
	8018 Collection Agency	$80.00
	8020 Concession Snack Bar having a total floor area of not more than fifty (50) square metres, operated as an adjunct to a primary operation which is the principal source of the patronage	$63.00
	8022 Dental technician - laboratory or like service	$128.00
	8024 Drafting and Design Service	$128.00
	8026 Dry Cleaning	$128.00
	8028 Fuel Dealer (liquid fuels)	$128.00
	8030 Fuel Dealer (solid fuels)	$43.00
	8032 Furniture Repair and Refinishing	$128.00
	8034 Handicapped and/or Blind, carrying on a home handicraft, home occupation or business for gain which is incidental and secondary to the use of the dwelling unit for residential purposes	NIL
	8036 Home handicrafts, where there are no employees of such business	$35.00
	8038 Ice or cold storage locker $128.00	$128.00
	8040 Janitor/Window Cleaning service with 3 or fewer employees	$57.00
	8042 Janitor/Window Cleaning service with more than 3 employees	$78.00

Code	Business Category and Licence Period	Fees
	8044 Landscaping or gardening including sale of shrubs, plants, nursery, and garden supplies	$112.00
	8046 Landscaping or gardening	$35.00
	8048 Lumber yard and/or millwork shop	$128.00
	8050 Machine shop with 3 or fewer employees	$92.00
	8052 Machine shop with more than 3 employees	$141.00
	8054 Machine or equipment rental $128.00	$128.00
	8056 Machinery and equipment sales and service $128.00	$128.00
	8058 Magazine, periodical or book sales business, including selling, soliciting or taking orders for the sale of subscriptions for newspapers, magazines, periodicals, or books, whether of an educational character or not	$72.00
	8060 Monumental works and memorials	$63.00
	8062 Manufactured home and/or trailer sales and/or recreational vehicle sales	$128.00
	8064 Office equipment and supplies, sales and service	$128.00
	8066 Photographer, itinerant	$128.00
	8068 Piano tuning	$78.00
	8070 Private music teaching, dancing school, hairdressing school, and other related activities	$50.00
	8072 Rug or upholstery cleaners	$63.00
	8074 Saw filing and/or knife sharpening	$29.00
	8076 Septic tank and grease trap cleaners	$63.00
	8078 Service and maintenance of appliances and other equipment	$128.00
	8080 Shoe Repair	$72.00
	8082 Shoe Shine	$29.00
	8084 Sign painter or sign writer	$128.00
	8086 Small Equipment and Appliance Sales and Service	$128.00
	8088 Tailor or dressmaker	$43.00
	8090 Thrift Store	$29.00
	8092 Tire retreading business	$128.00
	8094 Towing service	$128.00
	8096 Travel Service and/or Tour Agent	$128.00
	8098 Tree topping, including spraying	$63.00
	8100 Undertaker and funeral director	$128.00
	8102 Upholsterer	$128.00
	8104 Watch repairing	$78.00
	8106 Welding shop	$128.00

Code	Business Category and Licence Period	Fees
	8108 Yard sale, garage sale, carport sale, basement sale, etc. Provided however, the licence shall be issued for each individual sale and no licence is required for a person holding only one (1) such sale in each licence year, and no person shall be granted more than three (3) licences in each licence year.	$29.00
9000	**Unclassified** - From any person following within Saugeen Lands any profession, business, trade, occupation, employment or calling not hereinbefore enumerated, or who enters into or carries on any contract to perform any work or furnish any service or material.	$128.00

Quebec / Québec

Ministre des Affaires autochtones et du développement du Nord

Minister of Aboriginal Affairs and Northern Development

Ottawa, Canada K1A 0H4

Je, Ministre d'Affaires autochtones et Développement du Nord canadien, PAR LA PRÉSENTE APPROUVE, en vertu de l'article 83 de la Loi sur les Indiens, le règlement administratif, adopté par la Nation Innu de Takuaikan Uashat mak Mani-Utenam, dans la province de Québec, par une assemblée tenue le 27ème jour de janvier 2015.

- **Innu Takuaikan Uashat mak Mani-Utenam**
  Taux Annuel du Règlement administratif
  sur la fiscalité foncière – Numéro 2, 2015

Daté à Ottawa, Ontario, le 8e jour de juin 2015.

Canada

Innu Takuaikan
Uashat mak Mani Utenam

Résolution

N° consécutif: 14|15|104

Date de l'assemblée dûment convoquée: 2015.01.27

Province: Québec

N° de référence du dossier:

TAUX ANNUEL DU RÈGLEMENT ADMINISTRATIF SUR LA FISCALITÉ FONCIÈRE D'INNU-TAKUAIKAN UASHAT MAK MANI-UTENAM – NUMÉRO 2, 2015

ATTENDU QU': INNU-TAKUAIKAN UASHAT MAK MANI-UTENAM (la « Bande ») a promulgué un Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam le 17 octobre 1994, l'a amendé le 26 mars 1995 et l'a adopté le 20 novembre 1995; et

ATTENDU QU': En vertu de l'article II (1) du Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam, il est nécessaire que Innu-Takuaikan Uashat mak Mani-utenam promulgue un règlement administratif établissant, imposant et levant un impôt foncier pour chaque classe d'immeuble.

IL EST PROPOSÉ PAR : MATHIEU McKENZIE

APPUYÉ PAR : NORBERT FONTAINE

IL EST RÉSOLU :

- Que l'annexe « A » jointe, est déclarée faire partie intégrante du présent règlement administratif; et
- Qu'en vertu de l'application des articles II (1), II (2), II (3) du *Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-utenam*, il est, par les présentes, établi, imposé et levé pour l'année 2015, les taux de taxes foncières suivants, nommément pour chaque classe d'immeuble, le taux de taxe foncière indiqué à la colonne 4 de l'annexe « A » pour chaque classe d'immeuble retrouvée à la colonne 3 du même document; et
- Que ce règlement administratif peut être cité comme étant « *Les taux annuels du Règlement administratif sur la fiscalité foncière d'Innu-Takuaikan Uashat mak Mani-Utenam numéro 2, 2015* »;
- Ce règlement prend force et effet immédiatement après son approbation par le Ministère des Affaires Autochtones et Développement du Nord Canada.

UAIKAN-UASHAT MANI-UTENAM
24-01-15
DATE
GREFFIER
COPIE CONFORME

Quorum: 5

(Chef)

(Conseiller) (Conseiller) (Conseiller)

(Conseiller) (Conseiller) (Conseiller)

(Conseiller) (Conseiller) (Conseiller)

265, BOUL. DES MONTAGNAIS, C.P. 8000, SEPT-ÎLES QC G4R 4L9 - TÉL. : 418 962-0327 - FAX : 418 968-0937

ANNEXE "A"

CLASSE ET TAUX DE TAXATION FONCIÈRE

COLONNE 1 SECTEUR	COLONNE 2 NOM DE LA RÉSERVE	COLONNE 3 CLASSE D'IMMEUBLE	COLONNE 4 TAUX DE TAXE FONCIÈRE 2015
UASHAT	Réserve Uashat Numéro: 027	1. Résidentiel	0,8538
		2. Services publics	2,9203
		3. Terrains non-aménagés	0,8538
		4. Industries principales	2,9724
		5. Industries légères	2,9203
		6. Entreprises	2,9203
		7. Terrains aménagés	0,8538
		8. Loisirs et but non-lucratif	0,8538
MANI-UTENAM	Réserve Mani-Utenam Numéro: 027A	1. Résidentiel	0,8567
		2. Services publics	2,9232
		3. Terrains non-aménagés	0,8567
		4. Industries principales	2,9753
		5. Industries légères	2,9232
		6. Entreprises	2,9232
		7. Terrains aménagés	0,8567
		8. Loisirs et but non-lucratif	0,8567

Saskatchewan

CARRY THE KETTLE FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2014

[Effective December 11, 2014]

WHEREAS pursuant to section 83of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Carry The Kettle First Nation has enacted the *Carry The Kettle Property Assessment and Taxation By-law,* respecting taxation for local purposes on reserve;

AND WHEREAS Section 56 of the *Carry The Kettle Property Assessment and Taxation By-law,* requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of Carry The Kettle First Nation duly enacts as follows:

1. This by-law may be cited as the *Carry The Kettle First Nation Annual Property Taxation Expenditure By-law 2014*.

2. In this by-law:

"Act" means the *Indian Act* and the regulations made under the act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Carry The Kettle First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means the budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Carry The Kettle Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by-law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 21st day of August, 2014, at the Community of Carry The Kettle First Nation, in the Province of Saskatchewan.

Quorum 4 (FOUR)

signed Victor Prettyshield
Councillor Victor Prettyshield

signed Morris Pasap
Councillor Morris Pasap

signed Kurt Adams
Councillor Kurt Adams

signed Roxanne Thomson
Councillor Roxanne Thomson

signed Vance Thomson
Councillor Vance Thomson

SCHEDULE A

CARRY THE KETTLE FIRST NATION
2014 ANNUAL BUDGET AND INTERIM BUDGET

REVENUES	
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$712,608.06
Property Tax Revenue carried over from previous carried Fiscal Years	$
Deficit Property Tax Revenue carried over from previous carried Fiscal Years	$
TOTAL REVENUES	$712,608.06
EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	$100,000
c. Other General Government	$150,000
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	$ 50,000
b. Snow and Ice Removal	
c. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	$200,000
b. Housing	
c. Planning and Zoning	
d. Community Planning	$ 30,000
e. Economic Development Program	
f. Heritage Protection	

6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	$112,608.06
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
7. Fiscal Services	
a. Interests Payments	
b. Debt Charges	
c. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Other Service	
9. Other Expenditures:	
a. Municipal Service Agreements [list each	
b. Contingency 10%	$ 70,000.00
TOTAL EXPENDITURES	$712,608.06
BALANCE	**$ 0**

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Carry The Kettle First Nation, in the Province of Saskatchewan, at a meeting held on the 20th day of July 2015.

- **Carry The Kettle First Nation**
  Annual Property Taxation Expenditure By-law, 2015

Dated at Gatineau, Quebec
this 6th **day of** October **2015.**

Colleen Swords
Deputy Minister

Canada

CARRY THE KETTLE FIRST NATION

P.O. BOX 57, SINTALUTA, SASKATCHEWAN S0G 4N0
PHONE: (306) 727-2135 FAX: (306) 727-2149
www.carrythekettle.ca

CARRY THE KETTLE FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2015

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of The Carry The Kettle First Nation has enacted the *Carry The Kettle Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 56 of the *Carry The Kettle Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Carry The Kettle First Nation duly enacts as follows:

1. This By-law may be cited as the *Carry The Kettle First Nation Annual Property Taxation Expenditure By-law, 2015*.

2. In this by-law:

"Act" means the *Indian Act* and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Council" has the meaning given to that term in the Act;

"First Nation" or "Band" means the Carry The Kettle First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

"interim budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property taxation by-law" means a by-law enacted by the First Nation under section 83 of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property taxation by-law; and

"Taxation By-law" means the *Carry The Kettle Property Assessment and Taxation By-law*.

3. The First Nation's annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure by- law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 20th day of July, 2015, at Carry The Kettle FN in the Province of Saskatchewan.

A quorum of Council consists of (4) members of Council.

Barry Kennedy - Chief

Morris Pasap - Councillor

Joel Ashdohonk - Councillor

Roxanne Thomson - Councillor

Victor Prettyshield - Councillor

Kurt Adams - Councillor

Vance Thomson - Councillor

SCHEDULE A

CARRY THE KETTLE FIRST NATION
2015 ANNUAL BUDGET AND INTERIM BUDGET

REVENUES	
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$ 722,940.10
Property Tax Revenue carried over from previous carried Fiscal Years	$
Deficit Property Tax Revenue carried over from previous carried Fiscal Years	$
TOTAL REVENUES	$ 722,940.10
EXPENDITURES	
1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	100,000
c. Other General Government	152,940.10
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	100,000
b. Snow and Ice Removal	
c. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	100,000

5. Community Development	
a. Education	**200,000**
b. Housing	
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
7. Fiscal Services	
a. Interests Payments	
b. Debt Charges	
c. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Other Service	
9. Other Expenditures:	
a. Municipal Service Agreements [list each]	
b. Contingency 10%	**70,000**
TOTAL EXPENDITURES	**$ 722,940.10**
BALANCE	**$ 0**

CARRY THE KETTLE FIRST NATION
2014 PROPERTY TAX RATES BY-LAW

[Effective December 11, 2014]

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c. I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS The Council of the Carry The Kettle First Nation enacted the *Carry The Kettle Property Assessment and Taxation By-law* on April 24, 2003;

BE IT RESOLVED THAT the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Carry The Kettle First Nation 2014 Tax Rates By-law*.

2. Pursuant to section 11 of the *Carry The Kettle Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for the 2014 year shall be

a. For pipelines 1.72%

b. For commercial & industrial resource 2.30%

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on August 21, 2014.

Quorum 4 (FOUR)

signed Victor Prettyshield
Councillor Victor Prettyshield

signed Morris Pasap
Councillor Morris Pasap

signed Kurt Adams
Councillor Kurt Adams

signed Roxanne Thomson
Councillor Roxanne Thomson

signed Vance Thomson
Councillor Vance Thomson

Ministre des Affaires autochtones
et du développement du Nord

Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

On behalf of the Minister of Indian Affairs and Northern Development, I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Carry The Kettle First Nation, in the Province of Saskatchewan, at a meeting held on the 20th day of July 2015.

- **Carry The Kettle First Nation 2015 Tax Rates By-law**

Dated at Gatineau, Quebec
this 6th day of October 2015.

Colleen Swords
Deputy Minister

Canada

CARRY THE KETTLE FIRST NATION

P.O. BOX 57, SINTALUTA, SASKATCHEWAN S0G 4N0
PHONE: (306) 727-2135 FAX: (306) 727-2149
www.carrythekettle.ca

Carry The Kettle First Nation
2015 Property Tax Rates By-law

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Carry The Kettle First Nation enacted the *Carry The Kettle Property Assessment and Taxation By-law* on April 24, 2003;

NOW BE IT THEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Carry The Kettle First Nation 2015 Tax Rates By-law*.

2. Pursuant to section 11 of the *Carry The Kettle Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property for the 2015 tax year shall be

(a) for pipelines	1.75%
(b) for commercial & industrial resource	2.30%

This by-law is hereby enacted by Council at a duly convened meeting held on July 20 th, 2015.

Barry Kennedy - Chief

Morris Pasap - Councillor

Joel Ashdohonk - Councillor

Roxanne Thomson - Councillor

Victor Prettyshield - Councillor

Kurt Adams - Councillor

Vance Thomson - Councillor

GEORGE GORDON FIRST NATION
FINANCIAL ADMINISTRATION BY-LAW

[Effective January 19, 2015]

TABLE OF CONTENTS

PREAMBLE
CITATION ..... [s. 1]
DEFINITIONS AND INTERPRETATION ..... [s. 2]
PURPOSE ..... [s. 3]
APPLICATION ..... [s. 4]
FINANCIAL MANAGEMENT AND OPERATIONS ..... [s. 5]
CONFLICT OF INTEREST ..... [s. 6]
DIRECTOR OF FINANCE ..... [s. 7]
FISCAL YEAR ..... [s. 8]
BUDGET PROCEDURES ..... [s. 9]
BANKING ..... [s. 10]
INVESTMENTS ..... [s. 11]
EXPENDITURES ..... [s. 12]
CHEQUING PROCEDURES ..... [s. 13]
INVOICING ..... [s. 14]
TENDERING PROCESS ..... [s. 15]
CONTRACTS ..... [s. 16]
FUNDING AGREEMENTS ..... [s. 17]
INVENTORIES AND SALE OF BAND ASSETS ..... [s. 18]
INSURANCE ..... [s. 19]
BORROWING PROCEDURES ..... [s. 20]
BAND COUNCIL COMPENSATION ..... [s. 21]
COMPENSATION FOR BOARDS AND COMMITTEES ..... [s. 22]
ACCOUNTING SYSTEMS ..... [s. 23]
AUDIT ..... [s. 24]
REPORTING OF FINANCIAL DECISIONS ..... [s. 25]
REPORTING TO THE MEMBERSHIP ..... [s. 26]
DONATIONS AND SPONSORSHIPS AND MEMBER ASSISTANCE PROGRAMS ..... [s. 27]
MILEAGE EXPENSES AND TRAVEL ALLOWANCES ..... [s. 28]
ACCOMMODATION EXPENSES ..... [s. 29]
MEAL EXPENSES ..... [s. 30]
INCIDENTALS ..... [s. 31]
AIR TRAVEL EXPENSES ..... [s. 32]
EXPENSE ADVANCES ..... [s. 33]
PROCESSING OF EXPENSE PAYMENTS ..... [s. 34]

EXPENSES FROM OTHER SOURCES ..... [s. 35]
ENFORCEMENT ..... [s. 36]
FORMS AND DOCUMENTS ..... [s. 37]
POLICIES AND PROCEDURES ..... [s. 38]
GENERAL PROVISIONS ..... [s. 39]
AMENDMENTS ..... [s. 40]
COMING INTO FORCE ..... [s. 41]

PREAMBLE

WHEREAS section 83 of the *Indian Act* R.S.C. 1985 c. I-5 provides that the Band Council may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws for the following purposes:

(a) The appropriation and expenditure of moneys of the George Gordon First Nation to defray George Gordon First Nation expenses; and

(b) The appointment of officials to conduct the business of the Band Council and prescribing their duties.

AND WHEREAS the Band Council of the George Gordon First Nation wishes to establish a comprehensive by-law to govern the financial administration of the George Gordon First Nation;

AND WHEREAS the Band Council of the George Gordon First Nation is committed to the financial stability and long range fiscal viability of the George Gordon First Nation and its Operating Entities;

AND WHEREAS the enclosed By-law contains provisions which are intended to ensure financial security, limit financial liability and provide for the effective financial operation and management of the George Gordon First Nation and its Operating Entities;

AND WHEREAS the Band Council of the George Gordon First Nation has determined that it is desirable and necessary that the enclosed Financial Administration By-law be established for the purposes set out in subsection 83(1) of the *Indian Act* and for the better administration of the George Gordon First Nation and its Operating Entities;

NOW THEREFORE the Band Council of the George Gordon First Nation at a duly convened meeting of the Band Council hereby enacts the following Financial Administration By-law.

1. CITATION

1.1 This document may be cited as the *George Gordon First Nation Financial Administration By-law*.

2. DEFINITIONS AND INTERPRETATION

2.1 In this By-law, the following terms shall have the meanings hereinafter ascribed to them, namely:

(a) "Act" means the *Indian Act* R.S.C. 1985 c. I-5;

(b) "Agency" or "Agencies" means any board, tribunal, commission or committee as established by or under the authority of the Band Council of the First Nation;

(c) "Agreement" means any contract or agreement as may be entered into between the First Nation and any other party, including the Federal or Provincial Government or any agency or department thereof, pursuant to which moneys are paid to the First Nation;

(d) "Auditor" or "Auditors" means an auditor who is a member (or a partnership whose partners are members) in good standing of the Canadian Institute of Chartered Accountants and who is appointed by the Band Council to act as auditor for the First Nation;

(e) "Band Council" means the Chief and Council of the George Gordon First Nation;

(f) "Band Council Resolution" or "Resolution" means a written resolution signed by at least a quorum of the Band Council which is passed at a duly convened meeting of the Band Council;

(g) "Band Member" or "Member" means any person whose name appears or is entitled to appear on the Band list of the First Nation as maintained by the Registrar of the Department of Indian Affairs and Northern Development pursuant to the provisions of the Act;

(h) "Capital Project" means the purchase, construction or major renovation of any physical assets owned or controlled by the First Nation which, without restricting the generality of the foregoing shall include roads, bridges, utilities, water supply and septic systems, ditches and water spillways, residential houses, buildings, waste control facilities, landscaping and fencing;

(i) "DIAND" means the Department of Indian Affairs and Northern Development or its successor;

(j) "Director of Finance" means the Director of Finance for the First Nation or such other equivalent position as designated by the Band Council through Motion or Resolution;

(k) "Director of Operations" means the Director of Operations for the First Nation or such other equivalent position as designated by the Band Council through Motion or Resolution;

(l) "Financial Institution" means any bank or trust company that is a member institution for which the Canada Deposit Insurance Corporation has a duty to insure deposits pursuant to the *Canada Deposit Insurance Corporation Act*, R.S.C. 1985, c. C-3, or a credit union operating in the Province of Saskatchewan whose deposits are insured by the Credit Union Deposit Guarantee Corporation;

(m) "First Nation" means the George Gordon First Nation;

(n) "*George Gordon First Nation Financial Administration By-law*" or "By-law" means this By-law and any amendments enacted in relation thereto;

(o) "George Gordon First Nation Funds" means all moneys received and administered by the Band Council on behalf of the First Nation and includes, without restricting the generality of the foregoing, the following:

(i) all revenues generated by the First Nation or its Operating Entities;

(ii) all grants, contributions and/or moneys received by the First Nation pursuant to any funding or other Agreements;

(iii) all moneys borrowed by the First Nation for and on behalf of the First Nation or any of its Operating Entities; and

(iv) all other moneys received and administered by the First Nation or its Operating Entities;

(p) "Immediate Family" means the spouse, common-law spouse, mother, stepmother, father, stepfather, sister, stepsister, brother, stepbrother, son, stepson, daughter, stepdaughter, foster child, adopted child, grandchild or grandparent of an individual;

(q) "Material Contract" means any contract or agreement relating to the provision of goods and/or services;

(r) "Motion" means a decision of the Band Council which has been approved by a quorum of the Band Council present at a duly convened meeting of the Band Council;

(s) "Operating Entity" or "Operating Entities" means any program, department or entity operated and administered by the First Nation and which is funded directly by the First Nation or through utilization of any George Gordon First Nation Funds, but excludes any corporations, limited partnerships, trusts or other related business entities which may be operated and administered separate and apart from the First Nation;

(t) "Program Manager" means such co-ordinators, managers, supervisors or directors as are retained by the First Nation to be responsible for the day to day management and operation of a specific program, department or Operating Entity of the First Nation; and

(u) "Reserve" means collectively the lands comprised within the George Gordon Indian Reserve, as may be amended from time to time.

2.2 For the purposes of this By-law, except as otherwise expressly provided or as the context otherwise requires:

(a) words used herein importing the singular only shall include the plural and vice versa and words importing the use of any one gender shall include all genders;

(b) the word "include", "includes" or "including", when following any general term or statement, is not to be construed as limiting the general term or statement to the specific items or matters set forth or to similar items or matters, but rather as referring to all other items or matters that could reasonably fall within the broadest possible scope of the general term or statement;

(c) all references to statutes or regulations shall include, unless expressly stated herein, any such statute or regulation as the same may be amended, re-enacted or replaced from time to time and, in respect of any defined term derived from such statute or regulation, includes any subsequent definition contained in any statute or regulation enacted in substitution therefore, or in modification thereof; and

(d) the headings, recitals and table of contents are inserted solely for convenience and shall not control or affect the meaning or construction of any part of this By-law.

2.3 In the event of any inconsistency or conflict arising between the provisions of this By-law and the provisions of any other policies or procedures of the First Nation, the provisions as outlined in this By-law shall govern and prevail to the extent of the inconsistency or conflict.

3. PURPOSE

3.1 The purpose of this By-law shall be to:

(a) provide a framework for the fiscal and financial operations of the First Nation and its Operating Entities; and

(b) identify the provisions having application to the financial operation and management of the First Nation and its Operating Entities.

4. APPLICATION

4.1 This By-law shall have application to the financial management and administration of all George Gordon First Nation Funds and shall apply to:

(a) the Band Council;

(b) all employees, officers, appointed committee members and/or contracted personnel of the First Nation, its Agencies and Operating Entities; and

(c) all programs, departments, Agencies and Operating Entities of the First Nation.

5. FINANCIAL MANAGEMENT AND OPERATIONS

5.1 Without restricting the generality of the foregoing, the Band Council shall be responsible for overseeing and managing the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities. In exercising its responsibilities, the Band Council shall conduct its affairs in a manner which ensures sound financial management and accountability for all George Gordon First Nation Funds.

5.2 In exercising its powers and performing its duties, the Band Council shall be responsible for the following:

(a) to ensure that all Band Council members, employees, contractual personnel and appointed officials adhere to and comply with the provisions of this By-law in relation to the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities;

(b) to review and approve prior to the beginning of each fiscal year the consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities;

(c) to monitor the approved consolidated annual operating budget in each fiscal year to ensure that the operating budget is followed and remedial action is taken, where necessary, to ensure the proper and efficient management of George Gordon First Nation Funds;

(d) to make decisions regarding the utilization of George Gordon First Nation Funds and to properly account for expenditures made in relation to the First Nation, its programs, departments, Agencies and Operating Entities;

(e) to ensure that all financial transactions and decisions affecting the First Nation, its programs, departments, Agencies and Operating Entities are conducted in accordance with the provisions of this By-law;

(f) to ensure that all financial records of the First Nation, its programs, departments, Agencies and Operating Entities are kept in a secure location within the Band Administration Office and are not removed from the Band Administration Office without the express written consent by Motion or Resolution of the Band Council;

(g) to ensure that all investments in business or business related projects are made in accordance with sound financial practices and following completion of all applicable due diligence requirements; and

(h) to perform such other duties and exercise such other functions as the Band Council may consider necessary or expedient to meet its objectives, exercise its powers or perform its responsibilities hereunder.

5.3 In exercising its powers with respect to the financial management and operation of the First Nation, its programs, departments, Agencies and Operating Entities, the Band Council shall, without restricting the generality of the foregoing, be authorized and empowered to:

(a) retain the services of any staff and/or professional advisors including, without restricting the generality of the foregoing, legal counsel, accountants and Auditors to assist the Band Council in the performance of any functions associated with the carrying out of its responsibilities;

(b) enter into banking arrangements with any Financial Institution regarding the maintaining of accounts for all George Gordon First Nation Funds;

(c) institute, prosecute and defend any suits, actions or other legal proceedings which may affect the Band Council, the First Nation, its programs, departments, Agencies or Operating Entities;

(d) make and amend from time to time such policies and procedures as they deem necessary to govern their financial operations, provided that such policies and procedures shall not be inconsistent with the provisions of this By-law or any legislation having application to the Band Council or the First Nation; and

(e) perform such other duties and exercise such other functions as the Band Council may consider appropriate for the effective financial operation and administration of the First Nation, its programs, departments, Agencies and Operating Entities.

5.4 Every member of the Band Council in exercising his or her powers or in performing his or her functions shall:

(a) act honestly and in good faith with a view to the best interest of the First Nation;

(b) exercise the care, diligence and skill of a reasonable prudent person; and

(c) ensure that the financial affairs of the First Nation, its programs, departments, Agencies and Operating Entities are managed in accordance with the provisions of this By-law.

6. CONFLICT OF INTEREST

6.1 The Band Council shall ensure that conflict of interest is avoided in all financial decisions and transactions affecting the First Nation, its programs, departments, Agencies and Operating Entities.

6.2 As a general rule, any person who holds an elected, appointed, employment or contractual position with the First Nation, its programs, departments, Agencies or Operating Entities, including any elected member of the Band Council, shall not use their office or position for any personal gain or financial benefit to the detriment of the interest of the First Nation, its programs, departments, Agencies or Operating Entities. It shall be the responsibility of all elected, appointed, employed or contractual officials of the First Nation to declare any potential or actual conflict of interest as may arise in connection with the making of any decision involving any financial transactions on behalf of the First Nation, its programs, departments, Agencies or Operating Entities.

6.3 Any person referred to in section 6.2 who:

(a) is a party to a Material Contract or proposed Material Contract to be entered into by or on behalf of the First Nation, its programs, departments, Agencies or Operating Entities;

(b) is a director, officer or has material interest in any individual proprietor, corporation or any other entity who is a party to a Material Contract or proposed Material Contract to be entered into with the First Nation, its programs, departments, Agencies or Operating Entities; or

(c) stands to receive either alone or in conjunction with any member of his or her Immediate Family, any personal gain or financial benefit from any Material Contract or proposed Material Contract to be entered into with the First Nation, its programs, departments, Agencies or Operating Entities;

shall disclose in writing to the Director of Operations, or in the case of the Director of Operations or a member of the Band Council, to the Band Council, the nature and extent of their relationship and the extent of his or her interest with the contracting party.

6.4 The disclosure required pursuant to section 6.3 shall be made:

(a) at any meeting of the First Nation, its programs, departments, Agencies or Operating Entities at which the proposed Material Contract is first considered;

(b) if the individual in question was not then interested in the proposed Material Contract, at the first meeting of the First Nation, its programs, departments, Agencies or Operating Entities after which he or she becomes so interested; or

(c) if the individual becomes interested after the Material Contract is made or entered into by or on behalf of the First Nation, its programs, departments, Agencies or Operating Entities, at the first meeting of the First Nation, its programs, departments, Agencies or Operating Entities after which he or she becomes so interested.

6.5 The individual described in section 6.3 shall not take part in any discussions or deliberations concerning the Material Contract and shall not vote on any Motion or Resolution to approve the same or any similar decision regarding consideration or approval of the Material Contract.

6.6 Every member of the Band Council shall be accountable to the membership of the First Nation for any personal gain or financial benefit received as a result of any financial decision made in contravention of this Section, unless:

(a) the Band Council member has disclosed his or her financial interest in the Material Contract as required by this By-law and has followed the procedures set out herein; and

(b) the Band Council member has abstained from participating in all discussions or deliberations regarding the Material Contract including the voting on any Motion or Resolution to approve the same as provided for in section 6.5 hereof.

7. DIRECTOR OF FINANCE

7.1 To assist in the management of the financial operations of the First Nation, the First Nation shall utilize the services of the Director of Finance. The Director of Finance shall be employed by the First Nation and shall report directly to the Band Council.

7.2 The Director of Finance shall provide an objective financial function independent of Program Managers, Operating Entities and Agencies. Without restricting the generality of the foregoing, the Director of Finance shall be responsible for the following:

(a) to ensure that the financial practices and procedures of the First Nation, its programs, departments, Agencies and Operating Entities are conducted and administered in accordance with the provisions of this By-law along with any other applicable policies, procedures and legislative enactments;

(b) to oversee the monitoring, management and accounting of all George Gordon First Nation Funds;

(c) to attend to the recording of all financial transactions and proceedings involving the First Nation, its programs, departments, Agencies and Operating Entities, including the maintenance of all financial records and accounts;

(d) to provide, at a minimum on a quarterly basis or as and when requested, written reports to the Band Council regarding the financial operation and management of the First Nation, its programs, departments, Agencies and Operating Entities;

(e) to ensure that all cheques concerning the payment of expenditures are properly completed in accordance with the provisions of this By-law;

(f) to assist in the monitoring of all funding and other related Agreements as may be entered into by the Band Council on behalf of the First Nation;

(g) to establish and maintain a filing system that shall include original copies of all Motions, Resolutions, source documents and correspondence, including bank statements, invoices and cancelled cheques, relating to financial transactions involving the First Nation, its programs, departments, Agencies and Operating Entities;

(h) to receive, record and safely maintain all moneys relating to George Gordon First Nation Funds and to ensure such Funds are properly administered in accordance with the provisions of this By-law;

(i) to prepare the consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities;

(j) to monitor and ensure adherence to the consolidated annual operating budget, along with any amendments made in relation thereto;

(k) to prepare and provide to Program Managers monthly reports and general ledger statements concerning the financial operations associated with their programs, departments, Agencies and Operating Entities;

(l) to oversee the preparation of the annual audited financial statements for the First Nation;

(m) to provide recommendations to the Band Council on matters relating to the administration of the financial affairs of the First Nation, its programs, departments, Agencies and Operating Entities; and

(n) to perform such other duties and responsibilities as may be assigned from time to time by the Band Council.

7.3 The Director of Finance may assign or delegate to employees within the First Nation's Finance Department the performance of the duties and responsibilities outlined in section 7.2, provided the Director of Finance shall remain responsible for monitoring and ensuring full completion of the duties set out in section 7.2.

8. FISCAL YEAR

8.1 Unless otherwise provided for in section 8.2, the fiscal year for the First Nation, its programs, departments, Agencies and Operating Entities shall run from the period of April 1st of each year to March 31st of the succeeding year.

8.2 The Band Council may by Motion or Resolution, as required, establish the fiscal year for specific Operating Entities which may operate on a different fiscal year than that of the First Nation.

9. BUDGET PROCEDURES

9.1 To establish a clear outline of the financial planning requirements for the First Nation, its programs, departments, Agencies and Operating Entities, the Band Council shall, on or before the beginning of each fiscal year, establish and approve a consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities.

9.2 The internal budgeting process shall be comprised of the following procedures:

(a) Call for estimates - On or before December 1st of each year, the Director of Finance shall send to the Program Managers a notice to prepare budget estimates for the upcoming fiscal year;

(b) Program budget plans - By January 31st of each year, Program Managers in consultation with their boards, committees and staff, where applicable, along with the Director of Finance and Director of Operations shall prepare and submit to the Band Council a draft annual budget and

work plan for their program, department or Operating Entity. The budget and work plan shall contain:

(i) a detailed breakdown of the estimated revenues and expenditures to be received and incurred for the program, department or Operating Entity for the upcoming fiscal year;

(ii) a proposed work plan for the program, department or Operating Entity for the upcoming fiscal year including goals and objectives; and

(iii) where applicable, information concerning the operation and delivery requirements of the program, department or Operating Entity;

(c) Review by Council - On or before February 15th of each year, the Band Council shall review with the Program Managers, Director of Finance and Director of Operations the draft budgets and work plans thereafter making any changes or revisions as may be necessary; and

(d) Development of consolidated annual operating budget - On or before March 1st of each year, the Director of Finance in cooperation with the Director of Operations shall prepare a draft consolidated annual operating budget for the First Nation, its programs, departments, Agencies and Operating Entities. The draft consolidated annual operating budget shall include a breakdown of all anticipated revenues and expenditures to be incurred by the First Nation, its programs, departments, Agencies and Operating Entities for the upcoming fiscal year. The draft consolidated annual operating budget shall be submitted to the Band Council for review and approval on or before March 15th of each year.

9.3 Upon approval, the consolidated annual operating budget shall become the official annual operating budget of the First Nation for the upcoming fiscal year. Any changes or adjustments to the overall consolidated annual operating budget following its adoption by the Band Council shall require subsequent amendment through Motion or Resolution of the Band Council and supported by written reports from the Director of Finance and Program Managers, where applicable.

9.4 In terms of Capital Projects, the Band Council shall in the month of May of each year review its Capital Project requirements for the following fiscal year and submit its proposals and letters of intent to DIAND by June 30th of that year. Further, the Band Council shall maintain annually an updated five (5) year Capital Project Plan for the First Nation and its Operating Entities.

9.5 To enable the Band Council to maintain programs and services which are consistent with the financial resources at its disposal, the Band Council shall use its best efforts to maintain a balanced budget throughout the term of each fiscal year. The Band Council shall monitor expenditures periodically to ensure that budgets are followed and remedial action taken, where necessary.

9.6 In the event that new programs are introduced or existing program plans are modified and such changes result in a substantive change in the consolidated annual operating budget, such changes shall be required to be approved by the Band Council through Motion or Resolution.

9.7 The Band Council may by Motion or Resolution, as required, amend the budget preparation dates and timelines outlined herein for specific Operating Entities which may operate on a different fiscal year than that of the First Nation.

10. BANKING

10.1 The Band Council shall by Motion or Resolution establish bank accounts in the name of the First Nation or its Operating Entities at such Financial Institution or Institutions as selected by the Band Council.

10.2 Upon receipt, all moneys received (whether in the form of cash, cheque, bank draft, direct deposit or other negotiable instrument) in respect of George Gordon First Nation Funds shall be deposited

into the appropriate designated accounts of the First Nation or its Operating Entities. A record of deposit shall be completed and maintained by the Director of Finance or their designate for each deposit made to the accounts of the First Nation or its Operating Entities.

10.3 Receipts shall be issued for all cash and other related payments received by the First Nation or its Operating Entities. Copies of all receipts issued shall be provided to the Director of Finance immediately upon their issuance and shall be maintained within the financial records of the First Nation.

10.4 The Director of Finance shall maintain records of all banking transactions and shall report regularly to the Band Council on the operation and maintenance of all financial accounts.

11. INVESTMENTS

11.1 Any surplus funds maintained within accounts of the First Nation or its Operating Entities may, upon Motion or Resolution of the Band Council, be placed in guaranteed investments including interest bearing savings accounts, guaranteed investment certificates, treasury bills, term deposits or other similar investments.

11.2 All interest or other income earned on George Gordon First Nation Funds while held in investments or on deposit in a Financial Institution shall remain the property of the First Nation and upon maturity shall be deposited into the Band's general operating account or such other accounts as may be designated by the Band Council.

12. EXPENDITURES

12.1 Save and except as provided for in section 12.2, all expenditures made by the First Nation, its programs, departments, Agencies and Operating Entities shall be undertaken in accordance with:

(a) the consolidated annual operating budget of the First Nation; or

(b) by a Motion or Resolution of the Band Council.

12.2 Expenditures from George Gordon First Nation Funds may be made by the Band Council from outside the consolidated annual operating budget provided the following conditions have been met:

(a) the expenditure is required for the operation and management of the First Nation, its programs, departments, Agencies or Operating Entities; and

(b) the Band Council has by Motion or Resolution authorized both approval of the expenditure and has also identified a proposed plan or course of action for the obtaining by the First Nation of funds required to cover the expenditure.

12.3 Unless otherwise approved by Motion or Resolution of the Band Council, the approval limits on any given expenditure shall be as follows:

(a) for expenditures up to $2,500.00, such expenditures may be approved by both a Program Manager and the Director of Finance provided the expenditure falls within the consolidated annual operating budget of the First Nation;

(b) for expenditures over $2,500.00 up to $20,000.00, such expenditures may be approved by both the Director of Finance and Director of Operations, provided the expenditure falls within the consolidated annual operating budget of the First Nation; and

(c) for expenditures over $20,000.00, such expenditures shall require approval by the Band Council through Motion or Resolution prior to the expenditure being incurred.

12.4 Program Managers shall be required to report in writing to the Band Council and/or their portfolio holder on the administration of their program, department or Operating Entity as and when requested by the Band Council.

12.5 All expenditures shall be paid by way of cheque, pre-authorized payment or through credit card purchase and shall be authorized and executed by the designated signing authorities on behalf of the First Nation. Further, all expenditures shall, prior to payment, be verified through submission of invoices, purchase orders and/or other supporting documentation including cheque requisition forms which shall be reviewed and approved by the appropriate authorized officials identified in section 12.3.

12.6 All expenditures approved for payment shall be recorded in the financial records of the First Nation by the Director of Finance.

12.7 The Band Council shall by Motion or Resolution designate individuals from within the First Nation's administration who may execute purchase orders or who may utilize credit card purchases for expenditures incurred in relation to programs, departments, Agencies or Operating Entities of the First Nation and the limitations associated with such purchase orders and credit card usage.

12.8 Purchase orders and credit card purchases may only be utilized for the purposes of:

(a) pre-booking or paying for transportation, hotels and/or meeting rooms associated with approved travel provided such expenditures shall be limited solely to the cost of the applicable hotel and/or meeting room and shall not include any other incidental or other related expenses; and

(b) the purchasing of materials or equipment relating to any particular program, department, Agency or Operating Entity of the First Nation, provided such expenditure falls within the consolidated annual operating budget of the First Nation or is approved by Motion or Resolution of the Band Council.

12.9 All expenditures made through purchase orders or credit card purchases together with the supporting invoices or other documents in relation thereto shall be provided to the Director of Finance immediately upon such expenditures being incurred. Further, copies of all credit card statements shall be provided to the Director of Finance immediately upon their receipt for review and analysis.

12.10 Any reward based programs associated with expenditures made on behalf of the First Nation, its programs, departments, Agencies and Operating Entities utilizing George Gordon First Nation Funds shall be credited to the First Nation for use in its operations.

12.11 All expenditures made through credit card purchases shall be reported to the Band Council in the written reports provided to the Band Council by the Director of Finance.

12.12 In the event a dispute arises as to whether a particular invoice or expenditure submitted constitutes a valid expenditure, such matter may be referred to the Band Council for further discussion and consideration.

13. CHEQUING PROCEDURES

13.1 All payments made out of George Gordon First Nation Funds shall be processed through pre-numbered cheques or pre-authorized payment. All cheques must be accounted for in the month-end and year-end financial statements by the Chief Executive Officer. Unissued cheques shall be safely secured at the Band Administration Office.

13.2 The Band Council shall by Resolution designate cheque signing authorities on all financial accounts of the First Nation and its Operating Entities. All Resolutions made pursuant to this section shall be deposited at the appropriate Financial Institution and shall continue in full force and effect until repealed or amended by subsequent Resolution of the Band Council.

13.3 Where applicable, a cheque requisition form and original invoice or purchase order, signed by the appropriate officials as referenced in section 12.3 certifying the payment of expenditures shall accompany the issuance of all cheques. Further, no cheque drawn on any account of the First Nation or its Operating Entities shall:

(a) be released from the Band Administration Office unless properly signed by the signing authorities on the account;

(b) be post-dated except for staff payroll, social assistance or education living allowances cheques which are payable during Christmas holidays, office closures or which have been previously authorized by Motion or Resolution of the Band Council; or

(c) be pre-signed before the payee, amount and date are entered on the cheque.

13.4 In order to avoid the potential for conflict of interest arising with respect to the processing and issuance of cheques through the Finance Department, under no circumstances may a cheque be processed through the Finance Department in situations where the individual executing the cheque requisition form or purchase order, or the payee and the individual processing the cheque are members of the same Immediate Family. In such situations, either of the following procedures shall be implemented:

(a) the cheque requisition form or purchase order shall be verified and executed by an alternate signing authority who is not an Immediate Family member of the person responsible for processing the cheque within the Finance Department; or

(b) the cheque requisition form or purchase order shall be verified and executed by the Director of Finance or an alternate individual within the Finance Department who is not related to either the person requisitioning the payment or the payee.

13.5 Cancelled or spoiled cheques shall be marked "VOID" and retained on file for auditing purposes.

13.6 Any cheque not cashed within six (6) months of the date of its issuance or which has been lost or stolen by or from the payee shall be cancelled and, where applicable, a stop payment registered with the First Nation's Financial Institution by the Director of Finance.

13.7 Upon receiving notification of a return of an NSF cheque, the Director of Finance shall reverse the transaction on the accounting system.

13.8 All bank records, cancelled cheques and financial records of the First Nation shall be maintained by the Director of Finance and kept on file in a secure and locked facility within the Band Administration Office.

14. INVOICING

14.1 No payment shall be made for the performance of any work or the supply of any goods or services to the First Nation, its programs, departments, Agencies or Operating Entities unless the charges in respect of such work, goods or services have been authorized:

(a) pursuant to a Motion or a Resolution of the Band Council; or

(b) by a person delegated to authorize and approve such payment in accordance with the provisions of this By-law.

14.2 No payment shall be made for the supply of goods or services to the First Nation, its programs, departments, Agencies or Operating Entities unless accompanied by an invoice from the supplier which outlines in detail the goods or services supplied and the fees or charges in relation thereto.

15. TENDERING PROCESS

15.1 Unless otherwise directed by Motion or Resolution of the Band Council, the tendering process outlined herein shall be utilized for all Capital Projects or capital purchases involving the acquisition of materials and equipment required for the operations of the First Nation, its programs, departments, Agencies or Operating Entities.

15.2 Unless otherwise directed by Motion or Resolution of the Band Council, the following provisions shall have application to the approval of capital purchases involving the acquisition of materials and equipment:

(a) capital purchases up to $2,500.00 may be approved by both a Program Manager and the Director of Finance without going to tender, provided the proposed capital purchase is included within the approved consolidated annual operating budget;

(b) capital purchases over $2,500.00 and up to $20,000.00 may be approved by both the Director of Finance and Director of Operations without going to tender, provided the proposed capital purchase is included within the approved consolidated annual operating budget; and

(c) capital purchases over $20,000.00 shall require approval by the Band Council through Motion or Resolution.

In the circumstances described above quotes shall, where applicable, be obtained from at least two (2) or more suppliers prior to the capital purchase being made.

15.3 The bidding for the provision of goods and/or services relating to Capital Projects shall be undertaken by way of invitation to tender or public tender.

15.4 The tender documents shall, where applicable, include the following information:

(a) the time and date for closing of the tender;

(b) sufficient details from which comparable bids can be made;

(c) the time, date and place tenders are to be opened;

(d) if a security deposit is required, the amount of such deposit and the terms under which deposits will be handled at the conclusion of the bidding process;

(e) a notation in the tender document that the lowest or any tenders submitted may not necessarily be accepted; and

(f) such other information as may be required with respect to the tendering process.

15.5 All tenders are to be returned in a sealed envelope marked privileged and confidential and addressed to the Director of Operations or such other persons responsible for the tendering process as approved by Motion or Resolution of the Band Council, and the time and date of receipt of each tender shall be recorded on file.

15.6 Upon receipt, all sealed tenders shall be safely secured by the Director of Operations or such other persons responsible for the tendering process until the time for opening of the tenders.

15.7 All tenders received shall be opened in public in the presence of the Director of Operations or such other persons responsible for the tendering process.

15.8 The name of each party submitting a tender and the amount of their bid shall be recorded on file.

15.9 A written report containing a list of all persons submitting valid tenders and their bids along with recommendations shall be forwarded to the Band Council for their review and consideration. The lowest tender received shall normally be accepted unless the Band Council deems it in the best

interest of the First Nation to do otherwise. Where the lowest tender is not accepted the reasons shall be recorded in the Band Council minutes at which the tenders are reviewed.

15.10 Upon acceptance of the tender by the Band Council, the same shall be confirmed in writing with the successful bidder and, where applicable, any further agreements negotiated and executed between the parties.

15.11 As part of the tendering process, the Band Council may impose a holdback on the contract price and shall not release the holdback to the contractor until all work is certified as complete and satisfactory to the Band Council. Further, the Band Council may, by Motion or Resolution, appoint any person or persons to act on behalf of the First Nation to inspect and certify any work, goods supplied or services rendered by the contractor.

15.12 Where the context so requires, the Band Council may by Motion or Resolution amend, alter or vary the procedures having application to the tendering process for individual projects.

16 CONTRACTS

16.1 Subject to compliance with provisions outlined in this Section, contracts relating to the provision of goods and/or services to the First Nation, its programs, departments, Agencies and Operating Entities may be approved in accordance with the provisions outlined in section 12.3.

16.2 Contracts relating to the provision of consulting, administrative or other professional services to the First Nation, its programs, departments, Agencies or Operating Entities shall be required to be approved by the Band Council prior to their execution.

16.3 Contracts relating to the provision of goods and/or services or consulting, administrative or other professional services shall be made in writing in the name of the First Nation and shall, without restricting the generality of the foregoing, include within them the following information, where applicable:

(a) name and address of the contracting parties;

(b) compensation associated with the contract;

(c) payment schedule associated with the compensation;

(d) outline of the goods and/or services to be delivered to the First Nation, its programs, departments, Agencies or Operating Entities and the timeframe for completion of the deliverables; and

(e) such other terms as may be prescribed by the contracting parties.

16.3 No advances will be allowed on contracts unless approved by a Motion or Resolution of the Band Council. Further, the Band Council or its administration may review with legal counsel the terms of any proposed contract prior to such contract being considered for execution by the First Nation.

16.4 Save and except as otherwise provided for herein, only the Band Council or its authorized officials shall have the authority to enter into contracts for and on behalf of the First Nation. Under no circumstances shall an employee, individual or Band Member have the authority to bind the First Nation to any contractual arrangements without prior approval having first been obtained in accordance with the provisions outlined in this By-law.

17 FUNDING AGREEMENTS

17.1 All funding and other related agreements along with any amendments in relation thereto must be approved by the Band Council through Motion or Resolution prior to their execution.

18. INVENTORIES AND SALE OF BAND ASSETS

18.1 The Director of Finance in conjunction with each Program Manager shall ensure that an updated inventory of all furniture, capital assets, equipment and non-expendable supplies are maintained for each program, department and Operating Entity. The updated inventory listing shall be reviewed by the Director of Finance each year in conjunction with the preparation of the audited financial statements for the First Nation. Asset inventories shall be valued in accordance with Canada Revenue Agency tax and depreciation provisions.

18.2 Inventory inspections shall be undertaken annually prior to the end of each fiscal year by each Program Manager, the results of which shall be provided to the Director of Finance.

18.3 Property or assets of the First Nation having a value of $1,000.00 or greater and which are no longer required for use in the operations of the First Nation, its programs, departments, Agencies or Operating Entities may not be disposed of without the prior approval of the Band Council as evidenced through Motion or Resolution of the Band Council. Such property and assets made available for sale shall be disposed by way of public tender or in such other manner as may be approved by Motion or Resolution of the Band Council. Property or assets having a value of less than $1,000.00 may be disposed of by Program Managers by way of public tender.

19. INSURANCE

19.1 The First Nation shall maintain on an annual basis insurance with respect to the following:

(a) property and third party liability insurance with respect to all property, buildings and capital assets of the First Nation, its programs, departments, Agencies and Operating Entities with such property, buildings and capital assets to be insured to their full replacement cost or actual cash value;

(b) where applicable, errors and omissions insurance and directors and officers liability insurance having application to the operations of the First Nation, its programs, departments, Agencies and Operating Entities including coverage for the Band Council, its staff and any appointed boards or committees of the First Nation; and

(c) automobile insurance, including third party liability coverage, having application to all First Nation owned vehicles.

19.2 Copies of all insurance policies purchased, together with any amendments made in relation thereto shall be maintained on file by the Director of Finance at the Band Administration Office.

20. BORROWING PROCEDURES

20.1 Subject to the provisions of section 20.4 respecting salary advances to employees, the Band Council shall be prohibited from:

(a) providing loans to Band Members or employees; or

(b) co-signing, guaranteeing or providing any form of security for any loan made or proposed to be made to a Band Member or employee.

20.2 For the purpose of conducting its operations, the Band Council may on behalf of the First Nation, its programs, departments, Agencies or Operating Entities, authorize by Resolution the borrowing of funds from a Financial Institution on such terms and conditions as may be approved by the Band Council.

20.3 Prior to the incurring of any debt obligation pursuant to the provisions of section 20.2, the Band Council shall adopt a repayment plan for the debt which shall, without restricting the generality of the foregoing, include the following information:

(a) the purpose of the loan;

(b) the security, if any, to be provided in relation to the loan;

(c) the costs associated with the obtaining of the loan (ie: cost of borrowing); and

(d) a repayment schedule for the loan which shall identify the sources of funding or revenue available to pay the loan.

20.4 Salary advances may be provided to employees in accordance with the George Gordon First Nation Personnel Policy as amended from time to time.

21. BAND COUNCIL COMPENSATION

21.1 The Chief together with each Band Councillor shall be paid an annual honorarium that shall be established by the Band Council upon commencement of their term of office in accordance with the provisions of section 21.2. The compensation to be paid to the Chief and each Band Councillor shall be determined in reference to the resources available to the First Nation and the duties to be performed by the Band Council.

21.2 Upon commencement of their term of office, the Band Council shall by Motion or Resolution set the amount of compensation to be paid to the Chief and each Band Councillor during their term. In times of financial constraint, the Band Council may by Motion or Resolution alter or amend the compensation to be paid to the Band Council as provided for herein.

22 COMPENSATION FOR BOARDS AND COMMITTEES

22.1 Employees shall not be entitled to receive any compensation for attending meetings of boards or committees for which they are required to attend during regular office hours, but shall be eligible to receive either time in lieu or payment of any applicable per diem or honorarium for meetings to which they are required to attend outside regular office hours.

22.2 From time to time, per diems or honorariums may be paid to Members of the First Nation including elders when representing the First Nation at official functions or while sitting on boards or committees of Agencies of the First Nation. All per diems or honorariums paid to Band Members shall be established by Motion or Resolution of the Band Council. Only per diems or honorariums authorized by the Band Council shall be paid.

22.3 In times of financial constraint, the Band Council may by Motion or Resolution alter or amend the per diems or honorariums to be paid as provided for herein.

23. ACCOUNTING SYSTEMS

23.1 The Band Council in conjunction with the Director of Finance shall be responsible for ensuring that an adequate computerized accounting software system is maintained to facilitate the recording of all financial transactions affecting the First Nation and its Operating Entities. Without restricting the generality of the foregoing, the accounting system shall include:

(a) a daily journal for receipts and expenditures;

(b) accounts receivable journal;

(c) accounts payable journal;

(d) payroll records;

(e) general ledger; and

(f) such other records as may be required by the Band Council.

23.2 The Director of Finance shall prepare and maintain on a monthly basis the following records:

(a) a bank reconciliation summary report to be prepared upon receipt of bank statements and cancelled cheques;

(b) monthly statements of receipts and expenditures for each program, department and Operating Entity which are to be prepared from the information contained in the general ledger and other accounts following the completion of postings each month;

(c) a monthly listing of accounts receivable and accounts payable for each program, department or Operating Entity to be prepared and balanced against the general ledger and control accounts, where applicable;

(d) a cheque log;

(e) an updated monthly budget report and variance report showing budgeted expenditures as compared to actuals for each program, department and Operating Entity; and

(f) such other reports as may be required by the Band Council.

23.3 All documents prepared by the Director of Finance in accordance with the provisions of section 23.2 hereof shall be made available to the Band Council.

23.4 The Director of Finance shall provide to Program Managers on a monthly basis a budget report and variance report showing budgeted expenditures as compared to actuals for their program, department and Operating Entity.

23.5 All financial records and supporting documents shall be kept in a secure facility at the Band Administration Office for a period of not less than seven (7) years and shall not be destroyed following such time without the express written consent of the Band Council as evidenced through Motion or Resolution of the Band Council.

23.6 All financial records maintained on the computerized accounting system shall be backed up weekly by the Director of Finance with the backup records stored off premises for safety and security purposes.

24. AUDIT

24.1 The Band Council shall, by Motion or Resolution, on or before February 15th of each fiscal year engage an Auditor to prepare the audited financial statements for the First Nation including its Operating Entities.

24.2 Where possible, the audited financial statements for the First Nation shall be completed by the Auditor on or before July 31st of each year.

24.3 In completing the audited financial statements, the Auditor shall be entitled to unrestricted access to all books, records and accounts of the First Nation and its Operating Entities.

24.4 The audited financial statements for the First Nation shall be completed in accordance with international financial reporting standards or such other applicable standards as approved by the Auditor and shall include a review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the First Nation and its Operating Entities.

24.5 The Auditor shall report directly to the Band Council and shall upon completion of the audited financial statements present the same in draft form to the Band Council for their review and consideration.

24.6 The audited financial statements shall, where applicable, be accepted by the Band Council through Motion or Resolution and shall be signed by at least two (2) authorized officials as designated by the Band Council.

24.7 Upon adoption of the audited financial statements, copies of the same shall be permanently kept at the Band Administration Office and shall be open for inspection during normal business hours to any Member of the First Nation.

25. REPORTING OF FINANCIAL DECISIONS

25.1 Subject to the provisions outlined in this By-law, where applicable, decisions involving the allocation and/or expenditure of George Gordon First Nation Funds shall be recorded in the appropriate minutes of the Band Council, Agency or Operating Entity to which such decisions are made. Any financial approvals required of the Band Council shall be required to be properly evidenced through Motion or Resolution and provided to the Director of Finance for record keeping purposes.

25.2 Original copies of all Band Council, Agency and Operating Entity minutes shall, upon their review and adoption, be maintained on file at the Band Administration Office.

26. REPORTING TO THE MEMBERSHIP

26.1 Following adoption by the Band Council of the audited financial statements for the First Nation, the Band Council shall arrange for the conducting of a general Band information meeting on the George Gordon Indian Reserve and at such other locations as may be determined by the Band Council, to present and review with the Band membership the completed financial statements.

26.2 The Band Council may require the attendance of Program Managers, employees and/or professional advisors to attend the Band informational meetings to assist in the providing of presentations to the Band Members.

27 DONATIONS AND SPONSORSHIPS AND MEMBER ASSISTANCE PROGRAMS

27.1 The Band Council may establish policies and procedures relating to donations and sponsorships along with Band Member assistance programs. Such policies and procedures shall be in writing and shall be required to be approved by Motion or Resolution of the Band Council prior to their implementation.

28. MILEAGE EXPENSES AND TRAVEL ALLOWANCES

28.1 Unless otherwise approved by Motion or Resolution of the Band Council, the mileage allowance rate to be paid for approved travel shall be set at a rate not to exceed the rate set by the Treasury Board of Canada for the Province of Saskatchewan, as in effect from time to time.

28.2 A travel allowance budget shall be established for the Chief and each Band Councillor prior to the beginning of each fiscal year. In addition, travel allowance budgets may also be established for individual employees, provided such expenditures are included within the consolidated annual operating budget of the First Nation. Travel allowances shall be paid from the budgets upon approval of travel expense claims and travel allowances shall be calculated from the point of origin of the Band Administration Office.

28.3 All out of province travel for employees, Band Council members or individuals appointed to Agencies shall require approval by way of Motion or Resolution from the Band Council.

28.4 The First Nation may provide for the use of First Nation owned vehicles which may be utilized by staff in relation to the conducting of business operations. The First Nation shall by Motion or Resolution designate individuals from within the First Nation's administration who may utilize First Nation owned vehicles in the course of their duties, provided such individuals meet all applicable licencing and insurance requirements. The use of First Nation owned vehicles shall be limited to approved business travel and not for personal use.

28.5 Travel to and from an individual's residence to their place of work shall not be a claimable expense.

28.6 Employees or individuals appointed to Agencies traveling to the same destination are expected to travel together, whenever possible, rather than in separate vehicles.

29. ACCOMMODATION EXPENSES

29.1 Unless otherwise approved by Motion or Resolution of the Band Council, employees, Band Council members or individuals appointed to Agencies who are required to stay overnight in a hotel or other commercial establishment in connection with approved business travel shall be reimbursed at the following rates, based upon submission of receipts for their accommodations:

(a) for in-province accommodations, up to a maximum of $150.00 per night; and

(b) for out-of-province accommodations, up to a maximum of $200.00 per night.

29.2 Employees, Band Council members or individuals appointed to Agencies who stay overnight in private accommodations shall be reimbursed up to a maximum of $50.00 per night without receipts.

30. MEAL EXPENSES

30.1 Unless otherwise approved by Motion or Resolution of the Band Council, meal allowance rates for approved business travel shall be set at a rate not to exceed the rates set by the Treasury Board of Canada for the Province of Saskatchewan, as in effect from time to time.

30.2 Employees, Band Council members or individuals appointed to Agencies who participate in approved business travel shall be entitled to claim the following meal expenses:

(a) breakfast expenses:

(i) on the day that travel begins if they are required to leave their residence prior to 8:00 am; and

(ii) for each day that they are away from home on approved business travel provided that breakfast is not supplied by the First Nation or the meeting hosts.

(b) lunch expenses:

(i) on the day that travel begins if they are required to leave their residence prior to 12:00 pm;

(ii) for each day that they are away from home on approved business travel provided that lunch is not supplied by the First Nation or the meeting hosts; and

(iii) on the day of their return from approved business travel provided that they do not reach their residence prior to 12:00 pm.

(c) supper expenses:

(i) on the day that travel begins if they are required to leave their residence prior to 6:00 pm;

(ii) for each day that they are away from home on approved business travel provided that supper is not supplied by the First Nation or the meeting hosts; and

(iii) on the day of their return from approved business travel provided that they do not reach their residence prior to 6:00 pm.

31. INCIDENTALS

31.1 Incidental expenses relating to approved business travel shall be paid in accordance with the rates established by the Treasury Board of Canada for the Province of Saskatchewan, as in effect from time to time.

32. AIR TRAVEL EXPENSES

32.1 All air travel required for employees, Band Council members or individuals appointed to Agencies shall require prior approval from the Band Council as evidenced by Motion or Resolution of the Band Council.

32.2 In instances where an employee, Band Council member or individual wishes to utilize road travel for out of province travel, the employee, Band Council member or individual shall be reimbursed for the lessor of the mileage associated with the travel or the equivalent cost of the lowest air fare to the scheduled destination.

32.3 All air travel arrangements shall be made through the Band Administration Office.

32.4 When utilizing air travel, employees, Band Council members or individuals appointed to Agencies shall make every effort to use regularly scheduled air services at the lowest possible fares available.

33. EXPENSE ADVANCES

33.1 Any advances respecting the payment of mileage or other related expenses shall be required to be authorized by the appropriate signing officials as outlined in section 34.2 prior to such advances being processed.

33.2 Any outstanding advances shall be paid back in full by the recipient upon demand or deducted from any future expense claims payable to the recipient.

34 PROCESSING OF EXPENSE PAYMENTS

34.1 Employees, Band Council members and individuals appointed to Agencies who receive reimbursement for travel or other related expenses shall be required to complete an Expense Claim Form in a form prescribed by the Band Council. All travel required for employees and individuals appointed to Agencies shall be required to be approved by the appropriate authorized officials prior to such travel taking place.

34.2 The provisions having application to the approval of Expense Claim Forms shall be as follows:

(a) for employees and individuals appointed to Agencies, their Expense Claim Forms must be approved in writing by the Program Manager and the Director of Operations prior to their submission to the Finance Department for payment;

(b) for Program Managers other than the Director of Operations and Director of Finance, their Expense Claim Forms must be approved in writing by the Director of Operations and the Director of Finance prior to their submission to the Finance Department for payment;

(c) for the Director of Operations and Director of Finance, their Expense Claim Forms must be approved in writing by the Chief or other designated representative from the Band Council; and

(d) for Band Council members, their Expense Claim Forms must be approved in writing by the Director of Operations and the Director of Finance prior to their submission to the Finance Department for payment.

34.3 All Expense Claim Forms shall be required to be verified and approved by the appropriate authorized officials prior to their submission to the Finance Department.

34.4 Unless otherwise approved by Motion or Resolution of the Band Council, all expenses related to out of province travel will be paid at the same rates as in province travel.

34.5 Charges for traffic tickets, traffic offences or any other related charges shall not be reimbursable under any circumstances and shall be the responsibility of the party incurring such charges.

34.6 In circumstances where receipts are required to be submitted as a precondition to payment of any expenses, the following provisions shall apply:

(a) the receipts shall be issued in the name of the individual claiming the expense. Receipts issued in the name of persons other than the individual claiming the expense shall not be reimbursable; and

(b) the receipts shall be required to be submitted to the Finance Department by the individual immediately following the meeting or function for which such expenses relate.

35 EXPENSES FROM OTHER SOURCES

35.1 In situations where an employee, Band Council member or individual appointed to an Agency receives payment of any expenses associated with their attendance at meetings or on approved business travel from any other organization or entity, then the employee, Band Council member or individual shall be prohibited from receiving payment of such expenses from the First Nation. Where an employee, Band Council member or individual is found to be in contravention of this Section, the First Nation may, in addition to the exercise of any other remedies available to it under Section 36 hereof,:

(a) upon demand, obtain reimbursement from the employee, Band Council member or individual for any expenses paid by the First Nation; or

(b) deduct the amount of such expenses paid by the First Nation from any future expense claims payable to the employee, Band Council member or individual.

36. ENFORCEMENT

36.1 Any Program Manager, employee or appointed or contractual official of the First Nation who violates the provisions as outlined in this By-law may, where applicable and depending upon the gravity of the circumstances, be subject to the following actions as determined by the Band Council:

(a) in the case of a Program Manager or employee, disciplinary action including possible termination of their employment with the First Nation or any of its Operating Entities;

(b) in the case of contractual personnel, termination of their contractual arrangements with the First Nation or any of its Operating Entities;

(c) in the case of an appointed official, removal from their respective Agency; or

(d) such other legal sanctions or proceedings as may be determined by the Band Council.

36.2 Any member of Band Council who violates the provisions as outlined in this By-law may be subject to the following actions as determined by the Band Council:

(a) suspension from the Band Council, with or without pay, for such period of time as may be determined by Motion or Resolution of the Band Council;

(b) removal of all or a portion of any portfolios or positions occupied by the individual Band Council member for such period of time as may be determined by Motion or Resolution of the Band Council; and

(c) such other legal sanctions or proceedings as may be determined by the Band Council.

37. FORMS AND DOCUMENTS

37.1 The Band Council may by Motion or Resolution approve the utilization of any supporting forms or documents which may be used in the administration of this By-law.

38. POLICIES AND PROCEDURES

38.1 The Band Council may, from time to time, establish such internal policies and procedures as it may require in order to effectively administer this By-law together with the financial operations of the First Nation, its programs, departments, Agencies and Operating Entities, provided such policies and procedures shall not be inconsistent with the terms of this By-law.

39. GENERAL PROVISIONS

39.1 A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

40. AMENDMENTS

40.1 The provisions of this By-law may only be amended by subsequent By-law as approved by Resolution of the Band Council.

40.2 No amendment or repeal of this By-law shall take effect until such repeal or amendment has been approved by the Minister of Indian Affairs and Northern Development.

40.3 Upon coming into effect, copies of all amendments made to this By-law shall:

(a) be provided to members of the Band Council and to all employees working within the First Nation, its programs, departments, Agencies and Operating Entities; and

(b) be kept on file at the Band Administration Office and made available for review by Band Members at any time during normal business hours.

41. COMING INTO FORCE

41.1 This By-law shall come into force and effect immediately upon being approved by the Minister of Indian Affairs and Northern Development.

41.2 Upon coming into force this By-law shall replace in its entirety any existing financial policies or regulations of the First Nation.

41.3 Upon coming into force, copies of this By-law shall be provided:

(a) to members of the Band Council and to all employees and contractual personnel employed within the First Nation and its Operating Entities; and

(b) to any Band Member wishing to obtain a copy thereof which may be obtained from the Band Administration Office during regular business hours.

THIS BY-LAW IS HEREBY ENACTED at a duly convened meeting of the Band Council of the George Gordon First Nation this 18 day of February, 2014.

signed Shawn Longman
Chief Shawn Longman

signed Howard Anderson
Councillor Howard Anderson

Councillor Donna Anderson

signed Corey Blind
Councillor Corey Blind

signed Nathan Bitternose
Councillor Nathan Bitternose

signed Terry-Lynn McNab
Councillor Terry-Lynn McNab

signed Ashley Whitehawk
Councillor John McNab Councillor Ashley Whitehawk

signed Hugh Pratt
Councillor Hugh Pratt

A quorum of the Band Council consists of five (5) members of the Band Council.

OCEAN MAN FIRST NATION

ANNUAL EXPENDITURE BY-LAW, NO. 2014-02

[Effective February 21, 2015]

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

B. The Council of the Ocean Man First Nation has enacted the *Ocean Man First Nation Property Assessment and Taxation By-law* in 1999, respecting taxation for local purposes on reserve; and

C. The Council of the Ocean Man First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation in the current taxation year;

NOW, THEREFORE the Council of the Ocean First Nation duly enacts as follows:

1. This By-law may be cited as the *Ocean Man First Nation Annual Expenditure By-law, 2014-02*.

2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c. I-5, and the regulations made under that Act;

"annual budget" means a budget setting out the projected local revenues and projected expenditures of those local revenues during the budget year;

"Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;

"First Nation" means the Ocean Man First Nation, being a band under the Act;

"By-law" means this annual expenditure by-law enacted under paragraph 83(3) of the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"taxable property" means property in a reserve that is subject to taxation under the Taxation By-law; and

"Taxation By-law" means the *Ocean Man First Nation Property Taxation and Assessment By-law, 2014-02*.

3. The First Nation's annual budget for the fiscal year beginning April 01, and ending March 31, is attached as Schedule "A" to this By-law and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget.

5. Where the First Nation wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.

6. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

7. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

8. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

10. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 30th day of October, 2014, at Ocean Man First Nation, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.

signed Gloria Shepherd
Chief Gloria Shepherd

signed Constance Big Eagle
Councillor Constance Big Eagle

Councillor Lillian Big Eagle

signed Denise Lonechild
Councillor Denise Lonechild

signed Trevor Ewack
Councillor Trevor Ewack

signed Craig Big Eagle
Councillor Craig Big Eagle

SCHEDULE "A"

OCEAN MAN FIRST NATION
2014 ANNUAL PROPERTY TAX BUDGET

REVENUES	
Property Tax Levies, Interest & Penalties for Current Fiscal Year	$ 55,000.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	$
Other	$
TOTAL REVENUES	**$ 55,000.00**
EXPENDITURES	
Primary Education Program	$ 40,000.00
Environmental Health Services	
Fiscal Services	$
General Government Services	$
Protective Services	$
Recreation and Cultural Services	$
Taxes for Other Governments	
Transportation	$
Grants, Small Business	$
Other Expenditures/Services (Social Programing & Assistance – Day Care)	$ 13,900.00
Contingency (2%)	$ 1,100.00
TOTAL EXPENDITURES	**$ 55,000.00**
BALANCE	**$ 0**

OCEAN MAN FIRST NATION

PROPERTY TAX RATES BY-LAW, NO. 2014-01

[Effective February 21, 2015]

WHEREAS:

A. Pursuant to section 83(1)(a) of the *Indian Act*, the First Nation has enacted a Property Taxation By-law for the taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land in the Reserve;

B. Section 8.1 of the Property Taxation By-law requires the First Nation, in each taxation year, to enact a by-law setting the rate of tax to be applied to each class of taxable property; and

C. The Council of the First Nation deems it to be in the best interests of the First Nation to set the tax rates as set out in this By-law;

NOW THEREFORE the Council of the Ocean Man First Nation, at a duly convened meeting, enacts as follows:

1. This By-law may be cited as the *Ocean Man First Nation Property Tax Rates By-law, No. 2014-01*.

2. In this By-law:

"By-law" means this property tax rates by-law;

"First Nation" means the Ocean Man First Nation, being a band as defined under the *Indian Act*;

"Property Taxation By-law" means the *Ocean Man First Nation Property Assessment and Taxation By-law, No. 2014-01*;

"Reserve" means land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*; and

"taxable property" means property in the Reserve that is subject to taxation under the Property Taxation By-law.

3. Taxes levied pursuant to the Property Taxation By-law for the taxation year 2014 shall be determined by imposing the rates set out in the Schedule for each property class established in the Property Taxation By-law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than $1.00, the taxable property shall be taxed at $0.00 for the taxation year.

5. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Taxation By-law.

6. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

7. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The schedule attached to this By-law forms part of and is an integral part of this By-law.

9. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 30th day of October, 2014.

A quorum of Council consists of four (4) members of Council.

signed Gloria Shepherd
Chief Gloria Shepherd

signed Constance Big Eagle
Councillor Constance Big Eagle

Councillor Lillian Big Eagle

signed Denise Lonechild
Councillor Denise Lonechild

signed Trevor Ewack
Councillor Trevor Ewack

signed Craig Big Eagle
Councillor Craig Big Eagle

SCHEDULE "A"

2014 RATES BY-LAW

Property Class	Mill Rate per $1000 of assessed value
Non-Arable (Range) Land and Improvements	9.87
Other Agricultural Land and Improvements	9.87
Residential	9.03
Multi-Unit Residential	9.03
Seasonal Residential	9.03
Commercial and Industrial	23.08
Resource – including Oil Wells and Pipelines	25.84
Elevators	23.08
Railway Rights of Way and Pipeline	23.08