

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Identification of areas in which laws of SFN shall prevail over federal Laws of General Application

**RESPONSIBLE PARTY:** SFN, Canada

**PARTICIPANT / LIAISON:** Yukon

**REFERENCED CLAUSES:** 13.5.2 Canada and the Selkirk First Nation shall enter into negotiations with a view to concluding, as soon as practicable, a separate agreement or an amendment of this Agreement which will identify the areas in which laws of the Selkirk First Nation shall prevail over federal Laws of General Application to the extent of any inconsistency or conflict.

13.5.2.1 Canada shall Consult with the Yukon prior to concluding the negotiations described in 13.5.2.

13.5.2.2 Clause 13.5.2 shall not affect the status of the Yukon as a party to the negotiations or agreements referred to in 13.6.0 or 17.0.

**CROSS REFERENCES:** None identified

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	Research areas in which SFN laws may prevail over <i>federal Laws of General Application</i> .	Prior to negotiations
SFN	Notify Canada of desire to initiate negotiations.	At discretion
SFN, Canada	Prepare workplan to identify time lines and resources for negotiations.	Within 6 months after notification, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the workplan.	Within 60 days of workplan completion, or as soon thereafter as the parties agree is reasonable
SFN, Canada	<i>Commence negotiations pursuant to workplan.</i>	<i>As required</i>
Canada	Notify Yukon of proposed agreement or amendment identifying areas where SFN laws prevail over federal Laws of General Application. Provide details.	Prior to conclusion of negotiations
Yukon	Prepare and present views to Canada.	Within reasonable time period as indicated by Canada
Canada	Provide full and fair consideration of views of Yukon.	After views presented to Canada

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Canada, SFN

Conclude agreement.

As soon as practicable after  
Consultation with Yukon

**PLANNING ASSUMPTIONS**

1. Pursuant to 3.6 of the SFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the SFN in negotiations to identify areas in which SFN laws may prevail. This funding shall be set out in a budget identified in the workplan negotiated with Canada prior to the negotiations.

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**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Yukon Consultation with SFN on a Law of General Application

**RESPONSIBLE PARTY:** Yukon, SFN

**PARTICIPANT / LIAISON:** None identified

**REFERENCED CLAUSES:** 13.5.4 Where the Yukon reasonably foresees that a Yukon Law of General Application which it intends to enact may have an impact on a law enacted by the Selkirk First Nation, the Yukon shall Consult with the Selkirk First Nation before introducing the Legislation in the Legislative Assembly.

**CROSS REFERENCES:** 8.4 (all), 13.5.3

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<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
Yukon	Analyse proposed Yukon Law of General Application for impact on SFN laws.	Whenever Yukon proposes a Law of General Application
Yukon	Where proposed Yukon Law of General Application may have an impact on a SFN law notify SFN of the need to initiate Consultation.	Prior to introduction of the Legislation in the Legislative Assembly, allowing reasonable time for Consultation to occur
Yukon, SFN	Develop arrangements and procedures identifying contacts, timelines, general information guidelines and any other information required by the parties to ensure Consultation consistent with the Agreement.	As soon as practicable after SFN is notified about the need to initiate Consultation
Yukon	Provide SFN with details of proposed Legislation.	As soon as practicable after arrangements and procedures for Consultation have been developed
SFN	Review proposed Yukon Law of General Application to determine impact, inconsistency, and/or conflict. Prepare and present views.	Within a reasonable time period as set out in the arrangements and procedures
Yukon	Provide full and fair consideration to views presented. Notify SFN of outcome.	After views presented to Yukon
Yukon	At discretion, make any changes to proposed Yukon Law of General Application.	After considering SFN views

**PLANNING ASSUMPTIONS**

1. If a proposed enactment affects all YFNs, rather than just some of the YFNs, one territory-wide consultative process may be appropriate.

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**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** SFN Consultation with Yukon on a SFN law

**RESPONSIBLE PARTY:** SFN, Yukon

**PARTICIPANT / LIAISON:** None identified

**REFERENCED CLAUSES:** 13.5.5 Where the Selkirk First Nation reasonably foresees that a law which it intends to enact may have an impact on a Yukon Law of General Application, the Selkirk First Nation shall Consult with the Yukon before enacting the law.

**CROSS REFERENCES:** 8.4 (all), 13.5.4

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	Analyse proposed SFN law for impact on Yukon Laws of General Application.	Whenever SFN proposes a law
SFN	Where proposed SFN legislation may have an impact on a Yukon Law of General Application, notify Yukon of the need to initiate Consultation.	Prior to introduction of the law in the SFN approval process, allowing reasonable time for Consultation to occur
SFN, Yukon	Develop arrangements and procedures identifying contacts, timelines, general information guidelines and any other information required by the parties to ensure Consultation consistent with the Agreement.	As soon as practicable after Yukon is notified about the need to initiate Consultation
SFN	Provide Yukon with details of proposed legislation.	As soon as practicable after arrangements and procedures for Consultation have been developed
Yukon	Review proposed SFN legislation to determine impact, inconsistency, and/or conflict. Prepare and present views.	Within a reasonable time period as set out in the arrangements and procedures
SFN	Provide full and fair consideration to views presented. Notify Yukon of outcome.	After views presented to SFN
SFN	At discretion, make any changes to proposed legislation.	After considering Yukon views

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**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

- PROJECT:** Declaration where a Yukon Law of General Application ceases to apply to the SFN, its Citizens or Settlement Land
- RESPONSIBLE PARTY:** Yukon, SFN
- PARTICIPANT / LIAISON:** None identified
- REFERENCED CLAUSES:** 13.5.6 Where the Commissioner in Executive Council is of the opinion that a law enacted by the Selkirk First Nation has rendered a Yukon Law of General Application partially inoperative and that it would unreasonably alter the character of a Yukon Law of General Application or that it would make it unduly difficult to administer that Yukon Law of General Application in relation to the Selkirk First Nation, Citizens or Settlement Land, the Commissioner in Executive Council may declare that the Yukon Law of General Application ceases to apply in whole or in part to the Selkirk First Nation, Citizens or Settlement Land.
- 13.5.7 Prior to making a declaration pursuant to 13.5.6:
- 13.5.7.1 ~~the Yukon shall~~ Consult with the Selkirk First Nation and identify solutions, including any amendments to Yukon Legislation, that the Yukon considers would meet the objectives of the Selkirk First Nation; and
- 13.5.7.2 after Consultation pursuant to 13.5.7.1, where the Yukon and the Selkirk First Nation agree that the Yukon Law of General Application should be amended, the Yukon shall propose such amendment to the Legislative Assembly within a reasonable period of time.
- CROSS REFERENCES:** 13.5.5

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
Yukon	Analyse SFN law for impact on Yukon Laws of General Application.	Following receipt of the SFN law
Yukon	If the Commissioner in Executive Council is of the opinion that the SFN law has rendered a Yukon Law of General Application partially inoperative, notify SFN of the need to initiate Consultation.	As necessary
Yukon, SFN	Develop arrangements and procedures identifying contacts, timelines, general information guidelines and any other information required by the parties to ensure Consultation consistent with the Agreement.	As soon as practicable after SFN is notified about the need to initiate Consultation

## SELKIRK FIRST NATION

### SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS

Yukon	Notify SFN of its concerns regarding the impact of the SFN law on a Yukon Law of General Application and identify possible solutions.	As soon as practicable after the arrangements and procedures for Consultation have been completed
SFN	Prepare and present views to Yukon.	Within a reasonable time period as set out in the arrangements and procedures for Consultation
Yukon	Provide full and fair consideration to views of SFN.	After views presented to Yukon
Yukon	If Yukon and SFN agree that the Yukon Law of General Application should be amended, draft and propose amendments to Yukon Legislation.	As necessary
Commissioner in Executive Council	If the Yukon Law of General Application is not amended to rectify the matter, declare that the Yukon Law of General Application ceases to apply in whole or in part to SFN Settlement Land or Citizens, as the case may be.	At discretion of Commissioner in Executive Council
SFN and Yukon	Notify SFN Citizens and Yukon staff responsible for administration or enforcement of the Yukon Law of General Application of the outcome, as may be necessary.	Upon resolution of the matter

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Parties to negotiate administration of justice agreement

**RESPONSIBLE PARTY:** SFN, Canada, Yukon

**PARTICIPANT / LIAISON:** None identified

**REFERENCED CLAUSES:**

13.6.1 The Parties shall enter into negotiations with a view to concluding an agreement in respect of the administration of the Selkirk First Nation justice provided for in 13.3.17.

13.6.2 Negotiations respecting the administration of justice shall deal with such matters as adjudication, civil remedies, punitive sanctions including fine, penalty and imprisonment for enforcing any law of the Selkirk First Nation, prosecution, corrections, law enforcement, the relation of any Selkirk First Nation courts to other courts and any other matter related to aboriginal justice to which the Parties agree.

13.6.3 Notwithstanding anything in this Agreement, the Selkirk First Nation shall not exercise its power pursuant to 13.3.17 until the expiry of the time described in 13.6.6, unless an agreement is reached by the Parties pursuant to 13.6.1 and 13.6.2.

13.6.6 The provisions in 13.6.4 are interim provisions and shall expire five years from the Effective Date or on the effective date of the agreement concluded pursuant to 13.6.1 and 13.6.2, whichever is earlier.

**CROSS REFERENCES:** 13.6.4 (all), 13.6.5 (all)

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	Prepare for negotiation of administration of justice agreement.	Prior to negotiations
SFN	Notify Canada of desire to initiate negotiations.	At discretion
SFN, Yukon, Canada	Prepare workplan identifying time lines and resources for negotiations.	Within 60 days after notification, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the workplan.	Within 60 days of workplan completion, or as soon thereafter as the parties agree is reasonable
SFN, Yukon, Canada	Negotiate administration of justice agreement.	Negotiations to begin within two years of Effective Date, or as soon thereafter as the Parties agree is reasonable

**SELKIRK FIRST NATION**  
**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A - ACTIVITY SHEETS**

**PLANNING ASSUMPTIONS**

1. Pursuant to 3.6 of the SFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the SFN in negotiations in respect of administration of justice. This funding shall be set out in a budget identified in the workplan negotiated with Canada prior to the negotiations.
2. Canada shall provide to Yukon a level of funding to be negotiated by Canada and Yukon to support Yukon's participation in the negotiation of administration of justice agreements contemplated by the SFNSGA.



**SELKIRK FIRST NATION  
SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A - ACTIVITY SHEETS**

- PROJECT:** Interim arrangements for administration of justice
- RESPONSIBLE PARTY:** SFN, Yukon
- PARTICIPANT / LIAISON:** Canada
- REFERENCED CLAUSES:** 13.6.4 Until the expiry of the time described in 13.6.6 or an agreement is entered into pursuant to 13.6.1 and 13.6.2:
- 13.6.4.1 The Selkirk First Nation shall have the power to establish penalties of fines up to \$5000 and imprisonment to a maximum of six months for the violation of a law enacted by the Selkirk First Nation;
  - 13.6.4.2 the Supreme Court of the Yukon Territory, the Territorial Court of the Yukon, and the Justice of the Peace Court shall have jurisdiction throughout the Yukon to adjudicate in respect of laws enacted by the Selkirk First Nation in accordance with the jurisdiction designated to those courts by Yukon Law except that any offence created under a law enacted by the Selkirk First Nation shall be within the exclusive original jurisdiction of the Territorial Court of the Yukon;
  - 13.6.4.3 any offence created under a law enacted by the Selkirk First Nation shall be prosecuted as an offence against an enactment pursuant to the Summary Convictions Act, R.S.Y. 1986, c. 164 by prosecutors appointed by the Yukon; and
  - 13.6.4.4 any term of imprisonment ordered by the Territorial Court of the Yukon pursuant to 13.6.4.1 shall be served in a correctional facility pursuant to the Corrections Act, R.S.Y., 1986c.36.
- CROSS REFERENCES:** 13.1 (all), 13.2 (all), 13.3 (all), 13.6.5 (all), 13.6.6, 13.6.7

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<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	Research and establish penalties under SFN law that are consistent with the interim justice provisions as part of lawmaking activity.	As decided by SFN
SFN, Yukon, Canada	Develop arrangements and procedures required for co-ordination of activities between Yukon, Canada and SFN, as appropriate, for interim justice.	Concurrent with development of SFN laws which create offenses
SFN	Enforce SFN laws.	As required

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Yukon

Unless otherwise ordered by a court or agreed to pursuant to SFNSGA 13.6.5.2, administer justice in accordance with 13.6.4, including, but not limited to, prosecution of offenses under SFN laws, administering dispositions and enforcing judgements, providing probation and corrections services, and any other activities that may be required.

As required

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SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A - ACTIVITY SHEETS**

- PROJECT:** Enactment of SFN laws in relation to taxation
- RESPONSIBLE PARTY:** SFN
- PARTICIPANT / LIAISON:** Government
- REFERENCED CLAUSES:**
- 14.1 The Selkirk First Nation shall have the power to enact laws in relation to:
    - 14.1.1 taxation, for local purposes, of interests in Settlement Land and of occupants and tenants of Settlement Land in respect of their interests in those lands, including assessment, collection and enforcement procedures and appeals relating thereto;
    - 14.1.2 other modes of direct taxation of Citizens (and, if agreed under 14.5.2, other persons and entities) within Settlement Land to raise revenue for the Selkirk First Nation purposes; and
    - 14.1.3 the implementation of measures made pursuant to any taxation agreement entered into pursuant to 14.8.
  - 14.3 The Selkirk First Nation shall not exercise its power to enact laws pursuant to 14.1.1 until the expiration of three years following the Effective Date, or until such earlier time as may be agreed between the Selkirk First Nation and the Yukon.
  - 14.4 The Selkirk First Nation shall not exercise its power to enact laws pursuant to 14.1.2 until the expiration of three years following the Effective Date.
- CROSS REFERENCES:** 8.4 (all), 13.5.3, 13.5.5, 13.5.6, 13.5.7 (all), 13.6.0 (all), 14.2, 14.5 (all), 14.6 (all), 14.8, 20.0 (all), 21.1, 21.2, 21.3, 21.4

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<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	Prepare law(s).	At discretion
SFN	Enact law(s).	After 3 years following Effective Date, or in the case of SFNSGA 14.1.1 or 14.1.3, earlier as may be agreed upon by the SFN and Yukon
SFN	Provide Yukon with copy of enacted law(s).	As soon as practicable after enactment

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SFN

Inform those affected by enacted law(s), such as Citizens, holders of interests in Settlement Land, and occupants and tenants of Settlement Land.

Prior to or as soon as practicable after enactment

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**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** *Negotiations on coordination of taxation*

**RESPONSIBLE PARTY:** SFN, Canada

**PARTICIPANT / LIAISON:** None identified

**REFERENCED CLAUSES:** 14.5 After the expiration of one year following the Effective Date, or at such earlier time as may be agreed by Canada and the Selkirk First Nation, Canada and the Selkirk First Nation shall make reasonable efforts to negotiate agreements on:

14.5.1 the manner in which the Selkirk First Nation's power to enact taxation laws under 14.1.2 shall be coordinated with existing tax systems; and

14.5.2 the extent, if any, to which the power provided for in 14.1.2 should be extended to apply to other persons and entities within Settlement Land.

**CROSS REFERENCES:** 14.1, 14.1.2, 14.9

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<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	<i>Research taxation.</i>	<i>Prior to negotiations</i>
SFN	Notify Canada of desire to initiate negotiations.	At discretion
SFN and Canada	Prepare workplan identifying time lines and resources for negotiations.	Within 60 days after notification, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the workplan.	Within 60 days of workplan completion, or as soon thereafter as the parties agree is reasonable
SFN and Canada	Make reasonable efforts to negotiate taxation agreement.	After one year following the Effective Date or earlier as may be agreed upon by Canada and SFN

**PLANNING ASSUMPTIONS**

1. Pursuant to 3.6 of the SFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the SFN in taxation agreement negotiations. This funding shall be set out in a budget identified in the workplan negotiated with Canada prior to the negotiations.
2. The responsible parties will endeavour to inform the Yukon of the progress of the negotiations.

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Sharing of tax room in respect of property taxes or an adjustment in amounts referred to in 14.9

**RESPONSIBLE PARTY:** SFN, Yukon

**PARTICIPANT / LIAISON:** Canada

**REFERENCED CLAUSES:** 14.6 When the Selkirk First Nation exercises its jurisdiction, or assumes responsibility, for the management, administration and delivery of local services and, as a consequence, exercises property taxation powers under 14.1.1, the Yukon shall undertake to ensure a sharing of tax room in respect of property taxes or an adjustment in amounts referred to in 14.9, as the case may be, which is equitable.

14.6.1 To the extent that the Selkirk First Nation imposes property taxation for local purposes, the Yukon shall ensure that Yukon municipalities do not incur any consequential net loss.

14.6.2 The Selkirk First Nation and the Yukon shall enter into negotiations as necessary to provide for the efficient delivery of local services and programs.

14.8 The Yukon Minister of Finance may enter into taxation agreements with the Selkirk First Nation.

**CROSS REFERENCES:** 14.1, 14.1.1, 14.3, 14.9, 26.0 (all)

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	Research and develop policies regarding property taxation of interests on Settlement Land.	At discretion
SFN	Notify Yukon and Canada of desire to initiate negotiations.	At discretion
SFN, Yukon, Canada	Prepare workplan identifying time lines and resources for negotiations.	Within 60 days after notification, or as soon thereafter as the parties agree is reasonable
Canada	Provide funding as agreed to in the workplan.	Within 60 days of workplan completion, or as soon thereafter as the parties agree is reasonable

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Yukon, SFN	Negotiate SFN exercise of property tax power including sharing of tax room by Yukon or an adjustment in amounts referred to in 14.9, as the case may be, and arrangements for the efficient delivery of local services and programs if appropriate.	In accordance with the workplan
Yukon, SFN	Propose to other party to enter into a taxation agreement pursuant to 14.8 of the SFNSGA.	At discretion
SFN, Yukon, Canada	If SFN and Yukon Minister of Finance decide to enter into taxation agreements pursuant to 14.8, prepare workplan identifying time lines and resources for negotiations.	Prior to negotiations
Yukon, SFN	Negotiate taxation agreements.	In accordance with the workplan

**PLANNING ASSUMPTIONS**

1. Pursuant to 3.6 of the SFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the SFN in taxation agreement negotiations. This funding shall be set out in a budget identified in the workplan negotiated with Canada prior to the negotiations.
2. Canada shall provide to Yukon a level of funding to be negotiated by Canada and Yukon to support Yukon's participation in the negotiation of the taxation agreements contemplated by the SFNSGA.

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Recommendation of Legislation to provide taxation powers or exemptions

**RESPONSIBLE PARTY:** Canada, SFN

**PARTICIPANT / LIAISON:** None identified

**REFERENCED CLAUSES:** 14.7 Where, following the ratification date of this Agreement, Parliament enacts Legislation providing:

14.7.1 taxation powers to an Indian government other than those provided for in this Agreement; or

14.7.2 tax exemptions for an Indian government, or an entity owned by an Indian government, other than those provided for in this Agreement,

Canada shall, upon the request in writing of the Selkirk First Nation, recommend Legislation to the appropriate legislative authority to provide the Selkirk First Nation with those other powers or exemptions on the same terms as are set out in the Legislation which provides the powers or exemptions to the other Indian government or entity.

**CROSS REFERENCES:** None identified

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	Monitor and research desirability of incorporating tax powers or exemptions as provided to other Indian Governments through federal Legislation.	After federal Legislation regarding Indian Government taxation powers or tax exemption is enacted
SFN	Make request in writing for Canada to recommend Legislation.	At discretion
SFN, Canada	Discuss and agree on terms of Legislation.	At discretion of SFN
Canada	Recommend taxation Legislation to appropriate legislative authority.	After request by SFN



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**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Payment by SFN to taxing authority of an amount equivalent to Property Taxes

**RESPONSIBLE PARTY:** Yukon, SFN, taxing authority

**PARTICIPANT / LIAISON:** Canada

**REFERENCED CLAUSES:** 14.9 Settlement Land, other than Fee Simple Settlement Land, shall be exempt from Property Taxes provided that the Selkirk First Nation shall pay annually to the taxing authority in respect of that Settlement Land, an amount equal to the aggregate of the amount of taxes which would be payable to the taxing authority for that year under the Laws of General Application if that land was not exempt from Property taxes.

**CROSS REFERENCES:** 14.10; SFNFA 26.4.0 (all); SFNFA Plan Annex A 20.7.1

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
Yukon, SFN	Discuss and attempt to reach agreement on which properties on SFN Settlement Land would be subject to property tax under the Laws of General Application.	As soon as practicable after the Effective date and prior to finalization of assessment roll
<u>In the year of Effective Date:</u>		
Yukon	Provide SFN a listing of Settlement Land which would be subject to property tax and amount of tax that would be payable under Laws of General Application.	No later than 90 days after Effective Date in the year of Effective Date
SFN, Yukon	Review list and amount of taxes that would be payable under Laws of General Application.	As soon as practicable
SFN	Make payment to taxing authority.	No later than 180 days after the Effective Date or July 2, whichever is the later
<u>In subsequent years:</u>		
Taxing authority	Provide SFN with a listing of Settlement Land which would be subject to property tax and amount of tax that would be payable under Laws of General Application.	Annually, by May 15
SFN, taxing authority	Review list and amount of taxes that would be payable under Laws of General Application.	As soon as practicable
SFN	Make payment to taxing authority.	Annually, by July 2

## SELKIRK FIRST NATION

### SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS

#### PLANNING ASSUMPTIONS

1. In order to determine the amount of taxes that would be payable under the Laws of General Application pursuant to SFNSGA 14.9, Settlement Land, other than Fee Simple Settlement Land, will be assessed under the Assessment and Taxation Act, R.S.Y. 1986, c.10 and the assessment appeal process under that Act will also apply.

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**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Assistance to SFN with payment of the amounts referred to in 14.9

**RESPONSIBLE PARTY:** Canada, SFN

**PARTICIPANT / LIAISON:** None identified

**REFERENCED CLAUSES:** 14.10 During a 10-year transitional period beginning with the Effective Date, Canada shall assist the Selkirk First Nation with the payment of the amounts referred to in 14.9. The Assistance shall be 100 percent in year one, decreasing by 10 percentage points per year, to 10 percent in year 10. During such time, Canada shall have the same rights in respect of any assessment as a property owner.

**CROSS REFERENCES:** 14.9; SFNFA Plan Annex A 20.7.1

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
<u>If the Effective Date falls on January 1:</u>		
Canada, SFN	Prepare a multi-year funding arrangement with the SFN to reimburse the amounts equivalent to the Property Taxes that would be payable under the Laws of General Application if the land were not exempt from Property Taxes. Forward the multi-year funding arrangement to SFN.	As soon as practicable after Effective Date
SFN	Return signed multi-year funding arrangement to Canada.	As soon as practicable after signing multi-year funding arrangement
SFN	Provide to Canada evidence of the amounts paid pursuant to 14.9 by SFN for each calendar year.	As soon as practicable after the amounts are paid by SFN, in the year of the Effective Date and each subsequent year for nine years
Canada	Following receipt of information from SFN about the amount paid by SFN in a calendar year, calculate the amount of the assistance to be paid.	Annually, as soon as practicable after receipt of information from SFN
Canada	Pay to SFN the amount of assistance stipulated in the funding arrangement.	As soon as practicable

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If the Effective Date falls on a day between January 2 and December 31, inclusive:

Canada	Prepare a multi-year funding arrangement with the SFN to reimburse the amounts equivalent to the Property Taxes that would be payable under the Laws of General Application if the land were not exempt from Property Taxes. Forward the multi-year funding arrangement to SFN.	As soon as practicable after Effective Date
SFN	Return signed multi-year funding arrangement to Canada.	As soon as practicable after signing multi-year funding arrangement
SFN	Provide to Canada evidence of the amounts paid by SFN pursuant to 14.9 for each calendar year.	As soon as practicable after the amounts are paid by SFN, in the year of the Effective Date and each subsequent year for ten years
Canada	Following receipt of information from SFN about the amount paid by SFN in a calendar year, calculate the amount of the assistance to be paid.	Annually, as soon as practicable after receipt of information from SFN
Canada	Pay to SFN the amount of assistance stipulated in the multi-year funding arrangement.	As soon as practicable

**PLANNING ASSUMPTIONS**

1. If the Effective Date of the SFNSGA falls on a day other than January 1, the following formulas will be used to calculate the amount of assistance to be paid for each of the ten years for which assistance with payment of the amounts referred to in 14.9 is to be provided. The amount of the assistance provided for each of the ten years will be in respect of portions of two calendar years, calculated as follows:

- X = the number of days in the calendar year from January 1 up to and including the day prior to the Effective Date or the anniversary thereof;
- Y = the number of days remaining in the calendar year, from the Effective Date or anniversary thereof to December 31, inclusive; and,
- T = the amounts referred to in 14.9 paid by SFN for that calendar year.

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**Assistance:**

YEAR 1:	$(T \times Y/365) \times 100\%$	=	_____
YEAR 2:	$(T \times X/365) \times 100\% + (T \times Y/365) \times 90\%$	=	_____
YEAR 3:	$(T \times X/365) \times 90\% + (T \times Y/365) \times 80\%$	=	_____
YEAR 4:	$(T \times X/365) \times 80\% + (T \times Y/365) \times 70\%$	=	_____
YEAR 5:	$(T \times X/365) \times 70\% + (T \times Y/365) \times 60\%$	=	_____
YEAR 6:	$(T \times X/365) \times 60\% + (T \times Y/365) \times 50\%$	=	_____
YEAR 7:	$(T \times X/365) \times 50\% + (T \times Y/365) \times 40\%$	=	_____
YEAR 8:	$(T \times X/365) \times 40\% + (T \times Y/365) \times 30\%$	=	_____
YEAR 9:	$(T \times X/365) \times 30\% + (T \times Y/365) \times 20\%$	=	_____
YEAR 10:	$(T \times X/365) \times 20\% + (T \times Y/365) \times 10\%$	=	_____
YEAR 11:	$(T \times X/365) \times 10\%$	=	_____

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Withdrawal of delivery of services for non-payment after two years of the amounts referred to in 14.9

**RESPONSIBLE PARTY:** Taxing authority

**PARTICIPANT / LIAISON:** SFN

**REFERENCED CLAUSES:** 14.11 Notwithstanding Laws of General Application, Settlement Land shall not be subject to attachment, seizure or sale for non-payment of the amounts referred to in 14.9. If any such amounts remain unpaid for more than two years, the taxing authority may withdraw the delivery of any or all services to Settlement Land until the outstanding amounts have been paid.

14.12 If amounts referred to in 14.9 remain unpaid six months after the withdraw of any service under 14.11, the taxing authority may attach the assets of the Selkirk First Nation in addition to all other remedies including the filing of a lien or other instrument against Settlement Land.

**CROSS REFERENCES:** 14.9

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
Taxing authority	Provide SFN with initial notice using double registered mail of the possible withdrawal of delivery of any or all services to such Settlement Land if amounts referred to in 14.9 are not paid within six months of date of notice.	If amount referred to in 14.9 is owing for more than 18 months
Taxing authority	Notify SFN by double registered mail that services may be withdrawn by a specific date (six months after issuance of initial notice) if amounts referred to in 14.9 are not paid by that date.	If amounts referred to in 14.9 remain unpaid after two years
Taxing authority	Provide notice to SFN if taxing authority decides to attach the assets of the SFN and/or to initiate other remedies.	If amounts referred to in 14.9 remain unpaid six months after the withdrawal of services under 14.11

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

- PROJECT:** SFN performing a function of government for the purpose of paragraph 149(1)(c) of the Income Tax Act, S.C. 1970-71-72, c. 63
- RESPONSIBLE PARTY:** SFN
- PARTICIPANT / LIAISON:** None identified
- REFERENCED CLAUSES:** 15.1 The Selkirk First Nation shall, for the purposes of paragraph 149(1)(c) of the Income Tax Act, S.C. 1970-71-72, c. 63 be deemed to be a public body performing a function of government in Canada for each taxation year of the Selkirk First Nation where, at all times during the year:
- 15.1.1 all of its real property and all or substantially all of its tangible personal property was situate on Settlement Land;
  - 15.1.2 it did not carry on any business other than a business carried on by it on Settlement Land, the primary purpose of which was to provide goods or services to Citizens or residents of Settlement Land; and
  - 15.1.3 all or substantially all of its activities were devoted to the exercise of its powers of government authorized under this Agreement, Self-Government Legislation, its Settlement Agreement or Settlement Legislation,
- and for these purposes, the taxation year of the Selkirk First Nation shall be the calendar year or such other fiscal period as the Selkirk First Nation may elect.
- CROSS REFERENCES:** None identified

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<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	Prepare initial list of and situation of all of the real and tangible personal property in accordance with tax requirements (paragraph 149(1)(c) <u>Income Tax Act</u> , S.C. 1970-71-72 c. 63).	Prior to the end of the SFN's first fiscal year following Effective Date
SFN	Maintain list and situation of all real and tangible personal property.	Ongoing
SFN	Maintain records of the activities required for the exercise of the powers of government pursuant to SFNSGA 15.1.3.	Ongoing

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Taxation of SFN "subsidiaries"

**RESPONSIBLE PARTY:** SFN

**PARTICIPANT / LIAISON:** None identified

**REFERENCED CLAUSES:** 15.3 No tax shall be payable under the Income Tax Act, S.C. 1970-71-72, c. 63 for a taxation year on the income property or capital of a corporation, in this clause referred to as "the subsidiary", where, at all times during the year:

15.3.1 all the shares and capital of the subsidiary are owned by the Selkirk First Nation or by another subsidiary that satisfies the requirements of 15.3.1, 15.3.2, 15.3.3, 15.3.4 and 15.3.5;

15.3.2 no part of the earnings of the subsidiary are available to any person other than the Selkirk First Nation or to another subsidiary that satisfies the requirements of 15.3.1, 15.3.2, 15.3.3, 15.3.4, and 15.3.5;

15.3.3 all of the real property and all or substantially all of the tangible personal property of the subsidiary is situate on Settlement Land;

15.3.4 the subsidiary did not carry on any business other than a business carried on by it on Settlement Land, the primary purpose of which was to provide goods or services to Citizens or residents of Settlement Land, provided that any revenue arising from the provision of goods or services to persons other than Citizens or residents of Settlement Land comprises only an incidental portion of the total revenue from the business; and

15.3.5 the subsidiary was not a Settlement Corporation established pursuant to Chapter 20 of the Final Agreement.

**CROSS REFERENCES:** None identified

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<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	Maintain share register.	As required



**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Negotiation of terms of a new SFNFTA

**RESPONSIBLE PARTY:** SFN, Canada

**PARTICIPANT / LIAISON:** Yukon

**REFERENCED CLAUSES:** 16.12 At least one year prior to the date of expiry of the then current self-government financial transfer agreement Canada and the Selkirk First Nation shall begin negotiating the terms of a new self-government financial transfer agreement. Until a new agreement has been concluded, the financing provisions of the expiring self-government financial transfer agreement, other than those dealing with start-up and one-time cost, shall continue for a further two years or for such period as may be agreed by Canada and the Selkirk First Nation.

**CROSS REFERENCES:** 6.6, 6.6.2, 16.1, 16.14, 16.15, 24.1, 24.4, 24.5; SFNFTA 12.0 (all)

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<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN, Canada	Prepare to negotiate a new SFNFTA.	At least one year prior to the expiry of the then current SFNFTA, and in sufficient time to complete the negotiation of a subsequent SFNFTA
SFN, Canada	Negotiate a subsequent SFNFTA pursuant to the provisions in SFNSGA 16.0.	At least one year prior to the expiry of the then current SFNFTA, in accordance with SFNFTA 12.7

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Negotiation of assumption of responsibilities by SFN

**RESPONSIBLE PARTY:** SFN, Government

**PARTICIPANT / LIAISON:** None identified

**REFERENCED CLAUSES:** 17.1 During the term of a self-government financial transfer agreement the Selkirk First Nation and Government shall negotiate the assumption of responsibility by the Selkirk First Nation for the management, administration and delivery of any program or service within the jurisdiction of the Selkirk First Nation, whether or not the Selkirk First Nation has enacted a law respecting such matter.

17.2 The Selkirk First Nation shall notify Government by March 31st of each year of its priorities for negotiations pursuant to 17.1 for the fiscal year beginning April 1st of that year. Within 60 days of receipt of such notification, the Parties shall prepare a workplan to address the Selkirk First Nation's priorities for negotiation. The workplan shall identify time lines and resources available for negotiations.

**CROSS REFERENCES:** 16.0 (all), 17.3 (all), 17.4, 17.5, 17.6, 18.0 (all), 24.2, 24.2.2, 24.3, 24.4, 24.5; SFNFA 26.4.0 (all); SFNSGA Plan paragraph 3.6.1

<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	Research areas where SFN wishes to assume responsibility for management of a program or service within SFN jurisdiction.	At discretion
<u>In the first year in which the SFNSGA is in effect:</u>		
SFN	Notify Government of priorities for program or service transfer negotiations for that fiscal year.	Within 90 days of Effective Date and, in any case, no later than August 1
SFN, Government	Prepare workplan identifying time lines and resources for negotiations.	Within 60 days of notification by SFN
Canada	Provide funding as agreed to in the workplan.	Within 60 days of workplan completion, or as soon thereafter as the parties agree is reasonable
SFN, Government	Negotiate program or service transfer and prepare implementation plan pursuant to SFNSGA 17.4.	Pursuant to the workplan
SFN, Canada	Negotiate funding agreement in accordance with SFNSGA 17.5 or 17.6.	Pursuant to the workplan

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

After Effective Date:

SFN	Notify Government of priorities for program or service transfer negotiations for next fiscal year.	By March 31 each year
SFN, Government	Prepare workplan identifying time lines and resources for negotiations.	Within 60 days of notification by SFN
Canada	Provide funding as agreed to in the workplan.	Within 60 days of workplan completion, or as soon thereafter as the parties agree is reasonable
SFN, Government	Negotiate program or service transfer, and prepare implementation plan pursuant to SFNSGA 17.4.	Pursuant to the workplan
SFN, Canada	Negotiate funding agreement in accordance with SFNSGA 17.5 or 17.6.	Pursuant to the workplan

**PLANNING ASSUMPTIONS**

1. Pursuant to 3.6 of the SFNSGA Plan, Canada shall provide a negotiated level of funding for the participation of the SFN in program or service transfer negotiations. This funding shall be set out in a budget identified in the workplan negotiated with Canada prior to the negotiations.

## SELKIRK FIRST NATION

### SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS

- PROJECT:** Government of Yukon financial contributions
- RESPONSIBLE PARTY:** Yukon, Canada
- PARTICIPANT / LIAISON:** None identified
- REFERENCED CLAUSES:**
- 18.1 The contribution of the Yukon shall be subtracted from the expenditure base of any fiscal transfer arrangement in effect at the time, and shall be calculated by Government to be the aggregate of the following:
- 18.1.1 the savings in expenditures realized by the Yukon as a result of the Selkirk First Nation's assumption of responsibility for programs and services, taking into account efficiency and economy as well as losses in efficiency that result from the Yukon's continuing responsibility for such programs and services; minus
- 18.1.2 an amount equal to losses in tax revenues resulting from the Selkirk First Nation occupying tax room previously occupied by the Yukon, but only if the revenue capacity associated with the tax room previously occupied by Yukon remains included in the revenue capacity of the Yukon for the purpose of determining the federal fiscal transfer; minus
- 18.1.3 the monetary value of technical assistance and other contributions in kind provided by the Yukon; as well as
- 18.1.4 any other factors as Canada and the Yukon may agree,
- but in all cases, the Yukon shall continue to have the capacity to provide to Yukon residents the services for which it remains responsible, at a level or quality comparable to those prevailing prior to assumption of responsibility by the Selkirk First Nation for the programs and services.
- 18.2 Any one-time net savings to the Yukon resulting from the Selkirk First Nation's assumption of responsibilities shall be paid by the Yukon to Canada in instalments of an amount and in accordance with a schedule to be agreed upon.
- 18.3 The calculation of net savings pursuant to 18.0 shall be made solely at the time that the Selkirk First Nation initially assumes responsibility for that program or service or part thereof.
- 18.4 Should there be no fiscal transfer arrangement as contemplated in 18.1 that is in effect at the time, then the Yukon contribution shall be provided for under an agreement to be negotiated by Canada and the Yukon, and shall be based on the stipulations enumerated in 18.1.
- CROSS REFERENCES:** 24.2, 24.2.1

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

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<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
Yukon, Canada	Calculate Yukon contribution and make financial adjustments in accordance with SFNSGA 18.0 (all).	As the parties agree

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Consideration of revenue capacity associated with tax base

**RESPONSIBLE PARTY:** SFN, Canada

**PARTICIPANT / LIAISON:** None identified

**REFERENCED CLAUSES:** 19.1 If the Selkirk First Nation has access to a tax base, the revenue capacity associated with that tax base may be considered in determining the level of funding to be received pursuant to the Selkirk First Nation self-government financial transfer agreement, provided that:

19.1.1 the revenue capacity associated with the tax base will be subject to offset at a ratio of less than 1:1;

19.1.2 any such revenue capacity shall be excluded entirely from such consideration for a period of two years following the date that the Selkirk First Nation obtains access to that tax base; and

19.1.3 the tax rate or rates used to measure revenue capacity during a further period beyond the initial two years shall take into account the capability of the Selkirk First Nation to exploit that tax base.

**CROSS REFERENCES:** 14.0 (all), 16.3 (all), 16.12

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<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN and Canada	Estimate and agree upon the revenue capacity of the tax base.	Two years following SFN's access to tax base
SFN and Canada	Determine and agree upon the capability of the SFN to exploit that tax base.	As required
SFN and Canada	Determine and agree upon the ratio to be used in the fiscal transfer agreement.	As required

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Establishment and maintenance of a register of laws

**RESPONSIBLE PARTY:** SFN

**PARTICIPANT / LIAISON:** None identified

**REFERENCED CLAUSES:** 21.1 The Selkirk First Nation government shall maintain at its principal administrative offices a register of all laws enacted by the Selkirk First Nation.

**CROSS REFERENCES:** 13.0, 14.1, 21.3, 21.4

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<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
SFN	Establish register of laws.	Upon enactment of the first law
SFN	Maintain laws and amendments in SFN register.	As required

**PLANNING ASSUMPTIONS**

1. The Constitution will also be maintained in the register of laws.

**SELKIRK FIRST NATION**

**SELF-GOVERNMENT AGREEMENT IMPLEMENTATION PLAN: ANNEX A -- ACTIVITY SHEETS**

**PROJECT:** Establishment of a central registry of constitutions and laws

**RESPONSIBLE PARTY:** SFN, YFNs

**PARTICIPANT / LIAISON:** None identified

**REFERENCED CLAUSES:** 21.2 The Selkirk First Nation shall enter into negotiations with other Yukon First Nations with a view to concluding an agreement to establish a central registry of constitutions and laws enacted by Yukon First Nations.

**CROSS REFERENCES:** 21.3, 21.4

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<b>RESPONSIBILITY</b>	<b>ACTIVITIES</b>	<b>TIMING</b>
YFNs	Negotiate to establish central registry.	As the YFNs agree
YFNs	Maintain constitutions, laws and amendments in central registry.	As required