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**Tsuut'ina Nation
Minor and Dependent Citizen
Per Capita Distribution and
Dividend Policy**



COMING INTO FORCE DATE: MAY 19, 2015



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Purpose, Scope and Application

1. The purpose of this Policy is to set forth policies and procedures in relation to:
 - (a) Per Capita Distributions to Minors and Dependent Citizens;
 - (b) Dividend Payments to Minors and Dependent Citizens; and
 - (c) Administration of Minors Trust Accounts and Dependent Citizens Trust Accounts.
2. This Policy shall provide a process for the Tsuut'ina Nation Citizenship Department, the Tsuut'ina Nation Finance Department, the Tsuut'ina Nation Capital Trustee and other departments and individuals administering Per Capita Distributions, Dividend Payments and Trust Accounts for Minors and Dependent Citizens.
3. This Policy is intended to apply to all Per Capita Distributions and Dividend Payments to Tsuut'ina Nation Minors and Tsuut'ina Nation Dependent Citizens.

Definitions

4. In this Policy:
 - (a) "Dividend Payment" means a payment of equal share of profits from Tsuut'ina corporations to every Citizen;
 - (b) "Per Capita Distribution" or "Distribution" or "PCD" means a distribution of equal share of capital monies to every Citizen;
 - (c) "Tsuut'ina Chief and Council" or "Chief and Council" means the duly elected Chief and Council of the Tsuut'ina Nation;
 - (d) "Tsuut'ina Citizen" or "Citizen" means an individual who is a citizen of the Tsuut'ina Nation whose name appears on the Tsuu T'ina List pursuant to the Tsuu T'ina Citizenship Code, as amended;
 - (e) "Tsuu T'ina Citizenship Code" means the code, as enacted by the Tsuut'ina Nation, establishing the process by which individuals may become citizens of the Tsuut'ina Nation, as amended on May 24, 2011, and as may be further amended;
 - (f) "Tsuut'ina Dependent Citizen" or "Dependent Citizen" means a Citizen who has been identified by the Nation as of the distribution date as being incapable of independently managing his or her own financial affairs;
 - (g) "Tsuut'ina List" means the list of individuals that are Tsuut'ina Citizens;
 - (h) "Tsuut'ina Minor" or "Minor" means a Tsuut'ina Citizen or Citizen who is under the age of 18 years;

- (i) "Tsuut'ina Minor Dependent Citizen" or "Minor Dependent Citizen" means a Minor who is also a Dependent Citizen from whom the responsibility for care resides with a parent or guardian;
- (j) "Tsuut'ina Minor Dependent Citizen in care" or "Minor Dependent Citizen in care" means a Minor who is also a Dependent Citizen for whom the responsibility for care resides with the Tsuu T'ina Nation Child and Family Services Society, other government authority or a private care facility, rather than a parent or guardian;
- (k) "Tsuut'ina Minor in care" or "Minor in care" means a Minor other than a Minor Dependent Citizen in care for whom the responsibility for care resides with the Tsuut'ina Nation Child and Family Services Society, other government authority or a private care facility, rather than a parent or guardian;
- (l) "Tsuut'ina Nation Capital Trust" or "Capital Trust" means the trust established pursuant to the terms of the Tsuut'ina Nation Capital Trust;
- (m) "Tsuut'ina Nation Capital Trust Trustee" or "Capital Trust Trustee" shall mean the trust company appointed and serving as the trustee pursuant to the terms of the Tsuut'ina Nation Capital Trust;
- (n) "Tsuut'ina Nation Child and Family Services Society" means the entity created by resolution of Tsuut'ina Chief and Council to provide child and family services to Tsuut'ina Citizens.

Tsuut'ina Minors

- 5. The Tsuut'ina Citizenship Department shall maintain a record of all Tsuut'ina Minors. The record shall include the names of the parents or guardians of each Minor and who has care and custody of the Minor.
- 6. Upon determining that a Per Capita Distribution or Dividend Payment shall be made to Tsuut'ina Citizens, Chief and Council shall determine the percentage or amount of the Per Capita Distribution or Dividend Payment to be distributed to Tsuut'ina parents or guardians in trust for a Minor and the percentage or amount of the Per Capita Distribution to be retained in a separate account within the Tsuut'ina Nation Capital Trust.
- 7. No later than fourteen (14) calendar days before the Per Capita Distribution or Dividend Payment, the Tsuut'ina parents or guardians of a Minor shall sign a completed Confirmation Form, in the form attached as Appendix "A", confirming care and custody of the Minor.
- 8. In the event the Tsuut'ina parents or guardians of a Minor fail to sign a Confirmation Form, in the form attached as Appendix "A", the Nation shall direct the Capital Trust Trustee to retain the Per Capita Distribution or Dividend Payment to be made to the Minor in a separate account within the Trust.

9. In the event there is a dispute as to who has care and custody of a Minor, each of the Parents or Guardians, as the case may be, shall be advised in writing that there is a dispute and each shall be required to provide documentation, within two (2) days of being notified of the dispute, confirming that they have care and custody of the Minor. Acceptable documentation includes:
 - (a) Tsuu T'ina Nation Child and Family Services Society Letter
 - (b) Canada Child Tax Receipt or Statement
 - (c) Social Development Receipt or Statement
 - (d) School Enrollment or Daycare Record
 - (e) Court Order.
10. Based on the documentation provided, the Chief Executive Officer shall determine who has care and custody of a Minor, and shall determine how to distribute the Per Capita Distribution or Dividend Payment to the Minor. In the event a dispute cannot be resolved, the Per Capita Distribution or Dividend Payment shall be retained in a separate account within the Trust.
11. In the event a parent or guardian, as the case may be, does not agree with the decision of the Chief Executive Officer, a parent or guardian may appeal the decision to a three (3) person Dispute Resolution Committee to be formed by the Chief Executive Officer. A written appeal must be made within two (2) days of the parent or guardian being advised of the decision of the Chief Executive Officer.
12. Unless there is a material change in circumstances, a previous determination by the Chief Executive Officer or Dispute Resolution Committee on how to distribute the Per Capita Distribution or Dividend Payment to a Minor shall remain valid and followed in relation to future Per Capita Distributions or Dividend Payments.
13. No later than fourteen (14) calendar days before the Per Capita Distribution or Dividend Payment, the Tsuut'ina parent or guardian to receive the Per Capita Distribution or Dividend Payment on behalf of the Minor must sign a Statutory Declaration, in the form attached as Appendix "B", confirming that he or she will be receiving funds on behalf of the Minor and that the funds will be used only for the benefit of the Minor, or will be deposited in a trust account maintained for the Minor.
14. For Tsuut'ina Minors in care, the Per Capita Distribution or Dividend Payment to be made to the Minor shall be retained in a separate account within the Trust. On the date of the Per Capita Distribution or Dividend Payment, the Tsuut'ina Citizenship Department shall provide a list of all Tsuut'ina Minors in care.
15. For the purposes of determining how to distribute to Tsuut'ina Minors, there shall be four (4) categories of Minors:
 - (a) Minors;
 - (b) Minor Dependent Citizen;
 - (c) Minor Dependent Citizens in care; and

(d) Minors in care.

16. For the purposes of information, the following table shows how the Per Capita Distribution in June 2015, shall be distributed to Minors (Tsuut'ina Electors having approved \$60,000 of the Per Capita distribution to be paid to Minors shall be retained in the Tsuut'ina Nation Capital Trust):

	Payment on Distribution Date		Payment on Minor reaching 18 years of age	
	To parent or guardian	Retained in Trust	To the individual	To the Nation
Minors	PCD less \$60,000	\$60,000	\$60,000 plus Minor's Increment	None
Minor Dependent Citizens	PCD less \$60,000	\$60,000	None	\$60,000 plus Minor's Increment
Minor Dependent Citizens in care	None	Full amount of PCD	None	PCD plus Minor's Increment
Minors in care	None	Full amount of PCD	PCD plus Minor's Increment	None

17. No later than seven (7) calendar days before the Per Capita Distribution or Dividend Payment, Chief and Council shall provide to the Tsuut'ina Capital Trust Trustee directions as to the amount and method in which to distribute the Per Capita Distribution or Dividend Payment.
18. Based on the directions provided by Chief and Council, the Tsuut'ina Nation Capital Trustee shall distribute the Per Capita Distribution or Dividend Payment to Minors.
19. In the event that Chief and Council direct that the Per Capita Distribution or Dividend Payment to Minors is to be made by cheque or bank draft, the Tsuut'ina parent or guardian (or grandparent) must attend in person to receive the cheque or bank draft on behalf of the Minor.
20. If a written request is made, under special circumstances, such as the parent or guardian residing off-Reserve and outside of the surrounding area or the parent or guardian having a disability and unable to attend in person, the Nation may agree to deliver the cheque or bank draft on behalf of the Minor.
21. Only a parent or guardian that is a Tsuut'ina Citizen shall receive a Per Capita Distribution or Dividend Payment on behalf of a Minor.
22. In the event the parent or guardian having care and custody of the Minor is not a Tsuut'ina Citizen, with the written agreement of both parents or guardians, the Per Capita Distribution or Dividend Payment may be made to a Tsuut'ina Citizen

grandparent to be used for the benefit of the Minor, or deposited in a trust account maintained for the Minor.

23. A Tsuut'ina grandparent receiving a Per Capita Distribution or Dividend Payment on behalf of a Minor shall be required to sign a Statutory Declaration, in the form attached as Appendix "C", confirming that he or she will be receiving funds on behalf of the Minor and that the funds will be used only for the benefit of the Minor, or will be deposited in a trust account maintained for the Minor.
24. In the event the parent or guardian having care and custody of the Minor is not a Tsuut'ina Citizen, and there is no written agreement of the parents or guardians for the Per Capita Distribution or Dividend Payment to be made to a Tsuut'ina grandparent, the Per Capita Distribution or Dividend Payment shall be retained in a separate account within the Tsuut'ina Capital Trust.
25. In the event that a Minor is the parent or guardian of a Minor, the Per Capita Distribution or Dividend Payment shall be made to a Tsuut'ina grandparent on behalf of the Minor, who shall be required to sign a Statutory Declaration, in the form attached as Appendix "C", confirming that he or she will be receiving funds on behalf of the Minor and that the funds will be used only for the benefit of the Minor, or will be deposited in a trust account maintained for the Minor.
26. In the event that a Per Capita Distribution or Dividend Payment is not picked-up by a parent or guardian (or grandparent) on behalf of a Minor, the Per Capita Distribution or Dividend Payment shall be retained in a separate account within the Tsuut'ina Nation Capital Trust.
27. All Per Capita Distributions or Dividend Payments retained in a separate account within the Tsuut'ina Nation Capital Trust shall be held in trust pursuant to the terms of the Tsuut'ina Nation Capital Trust Agreement.

Dependent Citizens

28. Chief and Council recognize that certain Tsuut'ina Citizens may not have the capability of independently managing a Per Capita Distribution or Dividend Payment.
29. The Tsuut'ina Citizenship Department shall maintain a record of all Tsuut'ina Dependent Citizens. The record shall include the name of the guardian of each Tsuut'ina Dependent Adult.
30. For the purposes of this Policy, an individual shall be deemed to be a Dependent Citizen if:
 - (a) a guardianship order is in effect;
 - (b) a trusteeship order is in effect; or
 - (c) Chief and Council determine that an individual does not have the capability of independently managing his or her own financial affairs.

31. In the event that an individual does not believe he or she has the capability of independently managing his or her own financial affairs, said individual may apply to Chief and Council for a directive or order appointing a trustee to take control over his or her Per Capita Distribution or Dividend Payment.
32. In the event that an individual and his or her family agree that he or she does not have the capability of independently managing his or her own financial affairs, and agree in writing as to who shall act as the trustee, said individual and his or her family may apply to Chief and Council for a directive or order appointing the family member as trustee to take control over a Per Capita Distribution or Dividend Payment.
33. In the event that a family believe that an individual does not have the capability of independently managing his or her own financial affairs, an elder of the family may apply to Chief and Council for a directive or order appointing a trustee to take control over his or her Per Capita Distribution or Dividend Payment.
34. Applications to Chief and Council must be made in writing within fourteen (14) calendar days of the Per Capita Distribution or Dividend Payment.
35. A family wishing to apply to Chief and Council for a directive or order appointing a trustee to take control over the Per Capita Distribution or Dividend Payment must provide documentation demonstrating that the individual does not have the capability of independently managing his or her own financial affairs, such documentation may include a report of a physician or a psychologist.
36. In making a decision, and determining whether an individual shall be deemed to be a Dependent Citizen, Chief and Council shall consider what is in the best interests of the individual in respect of whom the application is made and shall consider whether the said individual is able to make reasonable judgements in respect of the Per Capita Distribution or Dividend Payment.
37. In the event that Chief and Council decide that an individual shall be deemed to be a Dependent Citizen, and a trustee should be appointed, Chief and Council shall appoint a trustee upon being satisfied that the individual will act in the best interests of the Dependent Citizen and is a suitable person to act as the trustee of the Dependent Citizen.
38. Upon Chief and Council appointing a trustee, the Per Capita Distribution or Dividend Payment shall be delivered to the trustee in trust. The trustee shall maintain a separate trust account at a financial institution authorized to establish trust accounts for monies to be held in trust for Dependent Citizens.
39. The trustee shall at all times act reasonably and shall disburse the Per Capita Distribution or Dividend Payment to the Dependent Citizen as the trustee deems appropriate and in the best interests of the Dependent Citizen.

40. The trustee shall be required to sign a Statutory Declaration, in the form attached as Appendix "D", confirming that he or she will act reasonably and in the best interests of the Dependent Citizen.

General

41. This Policy supersedes all previous Directives, memoranda, correspondence, and forms of the Tsuut'ina Nation, in relation to Per Capita Distributions and Dividend Payments to Minors and Dependent Citizens, and may only be amended by Chief and Council.

Appendix

Appendix "A"	Confirmation Form
Appendix "B"	Statutory Declaration Form (Parent or Guardian)
Appendix "C"	Statutory Declaration Form (Grandparent)
Appendix "D"	Statutory Declaration Form (Trustee)



APPENDIX "A"

TSUUT'INA NATION

9911 Chiila Blvd., Tsuu T'ina, AB T2W 6H6

Telephone: (403) 281-4455 Fax: (403) 251-6061

Confirmation

Payment to a Parent or Guardian on Behalf of a Minor

I/We, _____ and _____, being the Parent(s) or Guardian(s) of the following listed minors, hereby confirm that I/we have care and custody of each of the listed minors and direct that the Per Capita Distribution/Dividend Payment be made to _____, being a Tsuu T'ina Citizen.

Minors Name	Birthdate	TTN Citizenship Number

Parent/Guardian Name	TTN Citizenship Number	Mailing Address	Contact Phone Number

I/We confirm that all applicable legal documents have been submitted to the Tsuut'ina Nation Citizenship Department.

I make this solemn declaration conscientiously believing it to be true and knowing that it has the same legal force and effect as if made under oath, and by virtue of the Canada Evidence Act.

Declared before me at the
Tsuut'ina Nation, this
__ day of _____, ____.

A Notary Public

Signature of Parent/Guardian/Declarant

A Notary Public

Signature of Parent/Guardian/Declarant

Print Name of Notary Public

Expiry date of Notary Public



APPENDIX "B"

TSUUT'INA NATION

9911 Chiila Blvd., Tsuu T'ina, AB T2W 6H6
Telephone: (403) 281-4455 Fax: (403) 251-6061

Statutory Declaration

Payment to a Parent/Guardian on Behalf of a Minor and Release and Indemnification

I, _____, being a Citizen of the Tsuu T'ina Nation, my Tsuut'ina Citizenship Number being _____ acknowledge that I will be receiving funds as part of a per capita distribution or dividend payment, which funds represent payment to me for myself and the following listed minors, each of whom is a Citizen of the Tsuut'ina Nation.

Minors Name	Birthdate	TTN Citizenship Number

I hereby declare that I am the Parent/Guardian of the above named minors and that the above named minors are in my care and custody as of today's date and I acknowledge that the funds received in respect to each such minor are received by me in trust for each minor and I state that the funds will be used only for his or her benefit, or will be deposited in a trust account maintained for that minor.

I, on behalf of myself and the above-named minors, in consideration of the payment, do hereby release and forever discharge and indemnify the Tsuut'ina Nation, Tsuut'ina Nation Chief and Council, their agents, employees, heirs, executors, administrators and assigns, from any and all manner of action, cause of action, suit, cost, debt, demand or claim of whatever nature or kind which the undersigned or any other person shall or may have by reason of or relating to the payment of monies to me or to Citizens of the Tsuut'ina Nation.

I make this solemn declaration conscientiously believing it to be true and knowing that it has the same legal force and effect as if made under oath, and by virtue of the Canada Evidence Act.

Declared before me at the
Tsuut'ina Nation, this
__ day of _____, ____.

A Commissioner for Oaths in and for the
Province of Alberta

Marcia Crowchild
Print Name of Commissioner

Signature of Parent/Guardian/Declarant

August 16, 2016
Expiry date of commission



APPENDIX "C"
TSUUT'INA NATION

9911 Chiila Blvd., Tsuu T'ina, AB T2W 6H6
Telephone: (403) 281-4455 Fax: (403) 251-6061

Statutory Declaration

**Payment to a Grandparent on Behalf of a Minor and
Release and Indemnification**

I, _____, being a Citizen of the Tsuu T'ina Nation, my Tsuut'ina Citizenship Number being _____ acknowledge that I will be receiving funds as part of a per capita distribution or dividend payment, which funds represent payment to me for myself and the following listed minors, each of whom is a Citizen of the Tsuut'ina Nation.

Minors Name	Birthdate	TTN Citizenship Number

I hereby declare that I am the Grandparent of the above named minors and that the parents or guardians have agreed that I am to receive the funds on behalf of the above named minors and I acknowledge that the funds received in respect to each such minor are received by me in trust for each minor and I state that the funds will be used only for his or her benefit, or will be deposited in a trust account maintained for that minor.

I, on behalf of myself and the above-named minors, in consideration of the payment, do hereby release and forever discharge and indemnify the Tsuut'ina Nation, Tsuut'ina Nation Chief and Council, their agents, employees, heirs, executors, administrators and assigns, from any and all manner of action, cause of action, suit, cost, debt, demand or claim of whatever nature or kind which the undersigned or any other person shall or may have by reason of or relating to the payment of monies to me or to Citizens of the Tsuut'ina Nation.

I make this solemn declaration conscientiously believing it to be true and knowing that it has the same legal force and effect as if made under oath, and by virtue of the Canada Evidence Act.

Declared before me at the
Tsuut'ina Nation, this
__ day of __, __.

A Commissioner for Oaths in and for the
Province of Alberta

Signature of Grandparent/Declarant

Marcia Crowchild
Print Name of Commissioner

August 16, 2016
Expiry date of commission



APPENDIX "D"

TSUUT'INA NATION

9911 Chiila Blvd., Tsuu T'ina, AB T2W 6H6

Telephone: (403) 281-4455 Fax: (403) 251-6061

Statutory Declaration

**Payment to a Trustee on Behalf of a Minor and
Release and Indemnification**

I, _____, being a Citizen of the Tsuu T'ina Nation, my Tsuut'ina Citizenship Number being _____ acknowledge that I will be receiving funds as part of a per capita distribution or dividend payment as trustee for _____, who is a Dependent Citizen of the Tsuut'ina Nation.

Dependent Citizens Name	Birthdate	TTN Citizenship Number

I hereby declare that I have been appointed the guardian of the above-named Dependent Citizen and understand and agree that I will act in the best interests of the Dependent Citizen and that I must at all times act reasonably and that the funds received are to be held in trust for the Dependent Citizen and used only for the benefit of the Dependent Citizen.

I, on behalf of myself and the above-named Dependent Citizen, in consideration of the payment, do hereby release and forever discharge and indemnify the Tsuut'ina Nation, Tsuut'ina Nation Chief and Council, their agents, employees, heirs, executors, administrators and assigns, from any and all manner of action, cause of action, suit, cost, debt, demand or claim of whatever nature or kind which I or any other person shall or may have by reason of or relating to the payment of monies to me or to the above-named Dependent Citizen.

I make this solemn declaration conscientiously believing it to be true and knowing that it has the same legal force and effect as if made under oath, and by virtue of the Canada Evidence Act.

Declared before me at the
Tsuut'ina Nation, this
__ day of _____, ____.

A Commissioner for Oaths in and for the
Province of Alberta

Marcia Crowchild
Print Name of Commissioner

Signature of Guardian/Declarant

August 16, 2016
Expiry date of commission