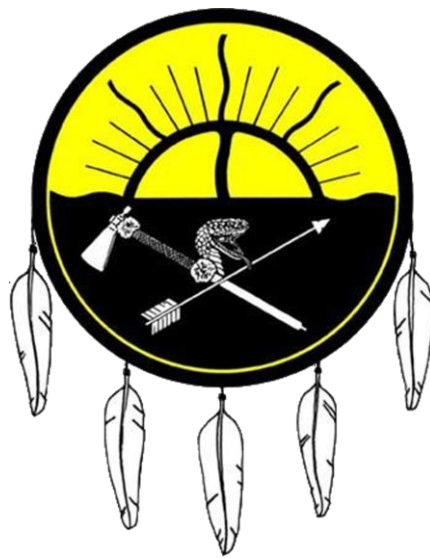


Serpent River First Nation

LAND CODE Part, 4, 5 and 6



(Draft #2)
August 17, 2016

TABLE OF CONTENTS

PART 4	PROTECTION OF LANDS	3
17.	Expropriation	3
18.	Heritage Sites	5
19.	Voluntary Exchange of Serpent River First Nation Land.....	5
PART 5	ACCOUNTABILITY	7
20.	Conflict of Interest or Appearance of Conflict of Interest	7
21.	Financial Management.....	8
22.	Annual Report.....	12
23.	Access to Information	13
PART 6	LAND AND NATURAL RESOURCES ADMINISTRATION	14
24.	Land Staff.....	14
25.	Lands Authority	14
26.	Implementation of the Lands Authority.....	15
27.	Membership of Lands Authority.....	28
28.	Chair of Lands Authority.....	30
29.	Revenue from Lands.....	31

SERPENT RIVER FIRST NATION LAND CODE

PART 4 PROTECTION OF LAND

17. Expropriation

Acquisition by Mutual Agreement

- 17.1 The right of Serpent River First Nation to expropriate can only be exercised after a good faith effort to acquire, by mutual agreement, the Interest or Licence in Serpent River First Nation Land rather than by expropriation.

Rights and Interests that may be expropriated

- 17.2 An Interest or Licence in Serpent River First Nation Land, or in any building or other structure on that Land, may only be expropriated by Serpent River First Nation in accordance with the *Framework Agreement* and any Land Law enacted for the purpose of establishing the rights and procedures for community expropriations.

Community purposes

- 17.3 A community expropriation shall only be made for necessary community works including but not limited to public green spaces, parks, treed areas or other Serpent River First Nation purposes, including but not limited to, a fire hall, sewage or water treatment facility, community center, public works, utilities, roads, schools, daycare facility, hospitals, health-care facility, and retirement home.

Expropriation Land Laws

- 17.4 Before proceeding to make any community expropriations in accordance with this *Land Code* and the *Framework Agreement*, Council shall enact a Land Law respecting the rights and procedures for community expropriations, including provisions respecting:
- (a) the taking of possession of the Interest or Licence;
 - (b) transfer of the Interest or Licence;
 - (c) determining the environmental state of the land to be expropriated through an environmental assessment
 - (d) notice of expropriation and service of the notice of expropriation;
 - (e) entitlement to compensation;
 - (f) determination of the amount of compensation; and
 - (g) the method of payment of compensation.

Member notification

- 17.5 In the case of an expropriation of a Member's Interest in Serpent River First Nation Land, the affected Member or Members shall receive notification of the expropriation within a reasonable time prior to the release of the public report referred to in clause 17.6.

Public report

- 17.6 Before Serpent River First Nation expropriates an Interest or Licence, it shall make a public report on the reasons justifying the expropriation.
- 17.7 An expropriation of a Member's interest has no effect unless the proposed expropriation first receives community approval by Ratification Vote.

Rights that may not be expropriated

- 17.8 In accordance with clause 17.6 the *Framework Agreement*, any Interest of Canada or the province of Ontario, in Serpent River First Nation Land is not subject to expropriation by the Serpent River First Nation.

Compensation for rights and Interests

- 17.9 Serpent River First Nation shall, in accordance with its Land Laws and the *Framework Agreement*:
- (a) serve reasonable notice of the expropriation on each affected holder of the Interest or Licence to be expropriated; and
 - (b) pay fair and reasonable compensation to the holders of the Interest or Licence being expropriated.

Compensation calculations

- 17.10 In accordance with clause 17.4 the *Framework Agreement*, Serpent River First Nation shall calculate the total value of the compensation under this section based on the heads of the compensation set out in the *Expropriation Act* (Canada).

Market value

- 17.11 The "market value" of an expropriated Interest or Licence is equal to the amount that would have been paid for the Interest or Licence if it had been sold by a willing seller to a willing buyer under no duress.

Neutral evaluation to Resolve Disputes

- 17.12 The resolution of disputes concerning the right of the Serpent River First Nation to expropriate shall be determined by neutral evaluation, in the same manner as provided in Part IX of the *Framework Agreement*, and the sixty (60) day period referred to in clause 32.6 of the *Framework Agreement* shall be applied, as appropriate in the circumstance, by the neutral evaluator.

Arbitration to resolve Disputes

- 17.13 The resolution of the following disputes shall be determined by arbitration, in the same manner as provided in Part IX of the *Framework Agreement*:

- (a) disputes concerning the right of a holder of an expropriated Interest or Licence to compensation; and
- (b) disputes concerning the amount of the compensation.

18. Heritage Sites

Community Approval

- 18.1 No amendment may be made to a land use plan to delete a heritage site designated under that plan unless the amendment receives community approval by a Ratification Vote.

19. Voluntary Exchange of Serpent River First Nation Land

Conditions for a land exchange

- 19.1 The Serpent River First Nation may agree with another party to exchange a parcel of Serpent River First Nation Land for a parcel of land from that other party in accordance with this *Land Code* and the *Framework Agreement*.

No effect

- 19.2 A land exchange is of no effect unless it receives community approval in accordance with Part 3 of this *Land Code* and with clause 14.2 of the *Framework Agreement*.

Land to be received

- 19.3 No land exchange may occur unless the land to be received in the exchange meets the following conditions:
- (a) it shall be equal to or greater than the area of the Serpent River First Nation Land to be exchanged; taking into account all of its interests involved;
 - (b) it shall be at least comparable to the appraised value of the Serpent River First Nation Land; and
 - (c) it shall become a reserve and Serpent River First Nation Land subject to this *Land Code*.
 - (d) Council has made full disclosure to the Membership of all the circumstances surrounding the exchange at a meeting of the members where the proposed transactions are disclosed.
 - (e) It has undergone an environmental assessment and the state of the lands are determined to meet current environmental standards.

Negotiators

- 19.4 The person who will have authority to negotiate a land exchange agreement on behalf of the Serpent River First Nation shall be designated by Resolution.

Additional land

- 19.5 The Serpent River First Nation may negotiate to receive other compensation, such as money or other additional parcels of land, in addition to the parcel referred to in clause 19.1 which is intended to become a reserve. Such other parcels of land may be held by the Serpent River First Nation in fee simple or some other manner.

Federal Consent

- 19.6 Before the Serpent River First Nation concludes a land exchange agreement, it shall receive a written statement from Canada clearly stating that Canada:
- (a) consents to set apart as a reserve the land to be received in exchange, as of the date of the land exchange or such later date as Council may specify; and
 - (b) consents to the manner and form of the exchange as set out in the exchange agreement.

Community notice

- 19.7 Once negotiations on the land exchange agreement are concluded, Council shall provide the following information to Eligible Voters at least forty two (42) days before the vote:
- (a) a description of the Serpent River First Nation Land to be exchanged;
 - (b) a description of the land to be received in the exchange;
 - (c) a description of any other compensation to be exchanged;
 - (d) a report of a certified land appraiser setting out that the conditions in clause 19.3 (b) have been met;
 - (e) a copy or summary of the exchange agreement; and
 - (f) a copy of the consent referred to in clause 19.6.

Process of land exchange

- 19.8 The land exchange agreement shall provide that:
- (a) the other party to the exchange must transfer to Canada the title to the land which is to be set apart as a reserve;
 - (b) Council must pass a Resolution authorizing Canada to transfer title to the Serpent River First Nation Land being exchanged, in accordance with the exchange agreement;
 - (c) a copy of the instruments transferring title to the relevant parcels of land must be registered in the First Nation Lands Register; and

- (d) the land to be set apart as a reserve has been subject to an environmental audit, and clearance or remediation as necessary, or that Council is satisfied that adequate provisions have been made for such clearance or remediation at no cost to Serpent River First Nation, and with full indemnification to Serpent River First Nation.

PART 5 ACCOUNTABILITY

20. Conflict of Interest or Appearance of Conflict of Interest

Application of rules

- 20.1 The rules in clause 20.2 apply to the following persons:
- (a) each member of Council who is dealing with any matter before Council that is related to Serpent River First Nation Land;
 - (b) each person who is an employee of the Serpent River First Nation dealing with any matter that is related to Serpent River First Nation Land;
 - (c) each member of the Dispute Resolution Panel; and
 - (d) each person who is a member of a board, committee or other body of the Serpent River First Nation dealing with any matter that is related to Serpent River First Nation Land.

Duty to report and abstain

- 20.2 If there is any actual or apparent financial, familial or personal conflict of interest in the matter being dealt with, the person:
- (a) shall disclose the interest to Council, or the Lands Authority or other body as the case may be;
 - (b) shall not take part in any deliberations on that matter, and
 - (c) shall remove themselves from the proceedings, and
 - (d) shall not vote on that matter

- 20.3 Section 19.2 does not apply to any interest that is held by a member in common with every other member.

Apparent conflict of interest

- 20.4 A person to which this Part applies has an apparent conflict of interest if there is a reasonable perception, which a reasonably well informed person could properly have, that the person's ability to deliberate or decide on the matter has been affected by his or her private interest or the private interest of an Immediate Relative.

Inability to act

- 20.5 If the Board, Lands Authority or other body is unable to act due to a conflict of interest, the matter shall be referred to Council.

Meeting of Members

- 20.6 If Council is unable to vote on a matter, a proposed Land Law or Resolution due to a conflict of interest, Council may refer the matter to a community Meeting of Members and, if a quorum of Eligible Voters is present, a majority of the Eligible Voters present at the meeting may approve the matter, Land Law or Resolution.

Specific Conflict situations

- 20.7 No Immediate Relatives and not more than two (2) members from the same Extended Family shall be concurrent members of an appointed board, committee or other body dealing with any matter that is related to Serpent River First Nation Land.

Elected Body

- 20.8 For greater certainty, Council or any other elected board, committee or body is not included under the rule set out in clause 20.7.

Disputes

- 20.9 Questions about whether a breach of this section has occurred may be referred to the Roster Panel.

Other laws

- 20.10 For greater certainty, Council may develop a policy or enact laws to further implement this section.

21. Financial Management

Application

- 21.1 This section applies only to financial matters relating to Serpent River First Nation Land and natural resources.

Financial policies

- 21.2 Council may, in accordance with this *Land Code*, develop, adapt or adopt financial management policies, including but not limited to:
- (a) regulating the receipt, management and expenditure of moneys, including transfer payments, all capital and revenue moneys received from Canada, all Land revenue, and moneys received from a grant or disposition of any Interest or Licence in relation to Serpent River First Nation Land and natural resources;
 - (b) managing financial records and accounts;
 - (c) preparing financial statements and audits;
 - (d) preparing and implementing Land management budgets and annual presentation of budgets;

- (e) determining the general investment strategy;
- (f) contract notes, loans and other indebtedness;
- (g) establishing fees, fines, charges and levies; and
- (h) establishing and maintaining a recordkeeping system that ensures confidentiality, security of records and document retention.

Administrative structure

21.3 Council shall establish the administrative structure:

- (a) to implement all financial policies and procedures;
- (b) to oversee the day to day operational responsibilities for managing moneys related to Serpent River First Nation Land and natural resources;
- (c) to ensure the accuracy of the accounting records;
- (d) to reconcile, review and approve bank statements;
- (e) to present the annual budgets to Members;
- (f) to present annually an audit of the financial statements to the Members; and
- (g) to prepare the annual report to Members.

Establishment of Bank Accounts

21.4 Council shall maintain one or more financial accounts in a financial institution and shall deposit in those accounts;

- (a) Transfer payments received from Canada for the management and administration of First Nation Land;
- (b) Moneys received by the First Nation from the grant or disposition of any interests or licenses in First Nation Land;
- (c) All fees, fines, charges and levies collected under a Law or land Resolution;
- (d) All capital and revenue moneys received from Canada from the grant or disposition of any interests and licenses in First Nation land; and
- (e) Any other land revenue received by the First Nation

Signing Officers

- 21.5 Council shall authorize at least three persons, one of whom shall be a member of Council, one of whom shall be a member of the Lands Authority, and one of whom may be a person employed as Land Manager to sign cheques and other bills of exchange or transfer drawn on the accounts referred to in section 21.2.

Two Signatures

- 21.6 A cheque or other bill of exchange or transfer drawn on an account referred to in section 21.2 must be signed by two signing officers.

Fiscal year

- 21.7 The Fiscal Year of the First Nation shall begin on April 1 of each year and end on March 31 of the following year.

Adoption of Budget

- 21.8 Council shall, consult with the Land Authority and by Resolution, prior to the beginning of each fiscal year, adopt a land management budget for that fiscal year and may, if Council deems it necessary in the course of the fiscal year adopt supplementary budgets for that fiscal year.

Expenditures

- 21.9 Council may not expend moneys related to land or commit itself, by contract or otherwise, to expend moneys related to land unless the expenditure is authorized by or under a Serpent River First Nation Law or an approved budget.

Investment of Serpent River First Nation Funds

- 21.10 Funds held by Serpent River First Nation that are not immediately required may only be invested or re-invested by Council 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) deposits in a savings institution;
 - (d) investments guaranteed by a chartered bank or trust company;
 - (e) pooled investment funds of First Nations financial institutions;
 - (f) investment grade securities of First Nations financial institutions; and

- (g) securities issued by a company incorporated under the laws of Canada or of a Province, the securities of which are rated in the highest rating category by at least two (2) recognized security rating institutions.

Borrowing

21.11 Serpent River First Nation shall not borrow money or provide monetary guarantees except in accordance with this Land Code.

21.12 Serpent River First Nation may, by Resolution borrow money that may be necessary to meet current Serpent River First Nation expenditures authorized in the Budget, provided that the debt does not exceed the total of the money remaining due from transfers from other governments and monies owing to Serpent River First Nation which can reasonably be expected to be collected in the current year.

Short-Term Capital Borrowing

21.13 Serpent River First Nation may, by Resolution, incur Short-Term Capital Debt, provided that the borrowing does not cause the Short-Term Capital Debt to exceed two-hundred and fifty thousand dollars (\$250,000)

21.14 The resolution authorizing the borrowing must set out:

- (a) The amount of debt intended to be assumed;
- (b) In brief and general terms, the capital purpose of the proposed borrowing; and
- (c) The total short-term capital debt after the proposed borrowing.

Long-Term Debt Liability and Guarantees

21.15 Serpent River First Nation may incur Long-Term Debt Liability in accordance with a Serpent River First Nation law which shall, at a minimum, set out;

- (a) The purposes for which Long-Term Debt Liability may be assumed;
- (b) The maximum cumulative Long-Term Debt Liability Serpent River First Nation can hold at any time;
- (c) The maximum term allowable for repayment
- (d) The mechanism for repayment;
- (e) Restrictions on the use of money borrowed or guaranteed;
- (f) The currency of the borrowing;
- (g) The process by which the Membership will be informed concerning the proposed Long-Term Debt Liability; and

(h) The approval process for incurring Long-Term Debt Liability.

21.16 Serpent River First Nation may provide guarantees in accordance with Serpent River First Nation Law, which shall at a minimum set out;

- (a) The permitted purposes for guarantees;
- (b) Persons or entities for whom a guarantee may be provided
- (c) Conditions for granting a guarantee; and
- (d) Requirements for reporting to the Membership.

Restrictions on the Use of Monies Borrowed

21.17 Money borrowed by Serpent River First Nation must not be used for a purpose other than that specified in the Resolution or in the Serpent River First Nation Law authorizing the borrowing.

21.18 If some of the money borrowed for a specified purpose remains unused after payment of the costs related to that purpose, Council shall apply the unused money to reduce or retire the debt owing.

Liabilities for Use of Money Contrary to the Land Code

21.19 A Council member who votes for a Serpent River First Nation Law or Resolution authorizing the expenditure, investment or other use of money contrary to this Land Code is personally liable to Serpent River First Nation for the amount unless the Council member relied on information provided by an employees and the employee was guilty of dishonesty, gross negligence or malicious or willful misconduct in relation to the provision of the information.

21.20 In addition to any other penalty to which the person may be liable, a Council member who is liable to Serpent River First Nation under section 21.19 is disqualified from holding elected office for ten (10) years from the date of the vote authorizing the expenditure.

21.21 Money due to Serpent River First Nation under this section may be recovered by Serpent River First Nation by;

- (a) Serpent River First Nation
- (b) A Member; or
- (c) A person who holds a security under a borrowing made by Serpent River First Nation.

22. Annual Report

Publish annual report

22.1 Council, on behalf of the Serpent River First Nation, shall publish an annual report on Land matters.

Contents

- 22.2 The annual report shall include:
- (a) an annual review of Serpent River First Nation Land and natural resources management;
 - (b) annual budget;
 - (c) a financial audit or Land Revenue accounts
 - (d) a copy and explanation of the audit as it applies to Serpent River First Nation Land and natural resources; and
 - (e) any other matter as determined by Council or the Lands Authority.

23. Access to Information

Access

- 23.1 Any person may, during normal business hours at the main administrative office of the Serpent River First Nation, have reasonable access to:
- (a) the register of Land Laws;
 - (b) the auditor's report; and
 - (c) the annual report on Land and natural resources.

Access to records

- 23.2 Any person authorized by Council may, at any reasonable time, inspect the financial records of Serpent River First Nation related to Serpent River First Nation Land.

Offences

- 23.3 A person is guilty of an offence if that person:
- (a) Impeded or obstructs anyone from exercising their right to inspect the financial records of the First Nation; or
 - (b) Has control of the financial records of the First Nation and fails to give all reasonable assistance to an member exercising their right to inspect those financial records.

Copies for Members

- 23.4 Any Member may obtain a copy of the auditor's report or annual report on payment of a reasonable fee set by or under Resolution of Council.

PART 6

LAND AND NATURAL RESOURCES ADMINISTRATION

24. Land Staff

Administration

- 24.1 Council may delegate administrative authority to staff to carry out functions necessary for day to day administrative operations of Land and natural resources.

25. Lands Authority

Lands Authority established

- 25.1 The Lands Authority is hereby established for the following purposes:
- (a) assist with the development of the Land administration system;
 - (b) advise Council and its staff on matters respecting Serpent River First Nation Land;
 - (c) recommend Land Laws, Resolutions, policies and practices respecting Serpent River First Nation Land to Council;
 - (d) hold regular and special meeting of Members to discuss land issues;
 - (e) consult with Members and non-Members on Serpent River First Nation Land issues, and to make recommendations on the resolution of those issues to Council;
 - (f) oversee community Meetings of Members, community approvals and ratification votes; and
 - (g) perform such other duties as may be delegated or assigned by Resolution or Land Law under this *Land Code*.

Process to Implement Land Laws

- 25.2 The Lands Authority shall, within a reasonable time after this *Land Code* takes effect, establish a community process to develop and implement Land Laws.

Development of Land related rules and procedures.

- 25.3 Within a reasonable time after this *Land Code* takes effect, the Lands Authority shall, in consultation with the Members, ensure that Land Laws, rules and procedures, as may be appropriate, are developed that address the following matters:
- (a) The process and criteria for granting interests in First Nation Land;
 - (b) The process and criteria for appeal from a decision to grant or refuse to grant interests in First Nation Land;

- (c) environmental protection and assessment in relation to Serpent River First Nation Land;
- (d) any outstanding issues on the resolution of disputes in relation to Serpent River First Nation Land;
- (e) Land use planning and zoning;
- (f) section **Error! Reference source not found.** respecting matrimonial real property on reserve and whether any change should be made to the policy upon which that section is based; and
- (g) any other matter referred by Council.

Implementation of Policies

- 25.4 The rules and procedures, once developed, shall be presented to Council for consideration and implementation as policies, Land Laws or amendments to this *Land Code*, whichever is most appropriate.

Internal procedures

- 25.5 The Lands Authority may establish rules for the procedure at its meetings and generally for the conduct of its affairs, not inconsistent with those established by Council.

26. Implementation of the Lands Authority

First Lands Authority

- 26.1 Immediately upon the coming into effect of this *Land Code*, Council shall select a Lands Authority to serve for a term of up to three (3) years until a policy governing the Lands Authority comes into force.

Policy Governing Successors to the First Lands Authority

- 26.2 As soon as possible after the coming into force of this *Land Code*, Council, in consultation with the Lands Authority, shall develop a policy providing for Member involvement in the selection, election, or appointment of Eligible Voters to serve on the Lands Authority, and dealing with such matters as number of members, composition, eligibility, Chair and Deputy Chair, functions of the Chair, term of office, remuneration, conditions of service, termination, vacancies arising during term and such other matters as Council deems appropriate to the operation of the Lands Authority.

27. Membership of the Lands Authority

Composition

- 27.1 The Lands Authority shall be composed of an uneven number of no less than five and no more than seven Members, all of whom must be eligible voters.

Eligibility to be nominated as a Lands Authority Member

- 27.2 Any eligible voter, whether resident on or off First Nation Land, is eligible for appointment or election to the Lands Authority except for the following;
- (a) Any eligible voter convicted of an offence that was prosecuted by way of indictment;
 - (b) Any undischarged bankrupt; and
 - (c) Any eligible voter convicted of a corrupt practice in connection with an election, including accepting a bribe, dishonesty or wrongful conduct.

Selection of Lands Authority Members

- 27.3 The members of the Lands Authority are to be selected as follows;
- (a) One member of Council appointed by Council; and
 - (b) The remaining members elected by eligible voters

Term of Office

- 27.4 The term of office for a member of the Lands Authority elected under the Land Code shall not exceed four years, but nothing precludes such member from being elected for further terms.
- 27.5 The appointment under section 27.3 (a) shall be made as soon as practicable after an election of Council.

Staggered Terms

- 27.6 In the first Lands Authority election held under the Land Code;
- (a) The one half of the number of elected members of the Lands Authority with the highest and sequentially next highest number of votes shall hold office for a term commencing at midnight of the election date and terminating at midnight four years following the election date or upon being replaced in a subsequent election, whichever occurs first; and
- 27.7 The remaining one half of the number of elected members of the Lands Authority shall hold office for a term commencing at midnight of the election date and terminating at midnight two years following the election date or upon being replaced in office in a subsequent election, whichever occurs first.
- 27.8 Thereafter the elected members of the Lands Authority will hold office for a term commencing at midnight on the date of their election and terminating at midnight four years following that date, or upon being replaced in office in a subsequent election, whichever occurs first.

Election Law

- 27.9 Council shall enact a Law to establish the procedure for the Lands Authority election, including such additional transitional rules as may be necessary for the members of the first Lands Authority.
- 27.10 An election for members of the Lands Authority shall be held no more than 30 days after an election of Council.

Vacancy

- 27.11 The office of a member of the Lands Authority becomes vacant if the member, while holding office:
- (a) Is or becomes ineligible to hold office under section 27.2
 - (b) Ceases to be a member because of a transfer of membership from the First Nation;
 - (c) Is absent for three (3) consecutive meetings of the Lands Authority for a reason other than illness or incapacity without being authorized to be absent by the Lands Authority;
 - (d) Dies or becomes mentally incompetent; or
 - (e) The member of the Lands Authority appointed under section 27.3 ceases to be a member of Council.

Vacancy in term

- 27.12 Where the office of a member of the Lands Authority becomes vacant more than 90 days before the date when another election would ordinarily be held or appointment would be made, a special election may be held or appointment made in accordance with this Land Code to fill the vacancy.

Balance of term of office in filling vacancy

- 27.13 The term of a member of the Lands Authority appointed or elected to fill a vacancy under section 27.11 is the balance of the term in respect of which the vacancy occurred.

28. Chair of the Lands Authority

Chair

- 28.1 The member of Council who is appointed under section 27.3 shall be the Chair of the Lands Authority.

Alternate Chair

- 28.2 If the Chair is unable to perform the functions of office, the Lands Authority shall appoint another member of the Lands Authority to act as the Chair, subject to confirmation by Council.

Duties of the Chair

- 28.3 The duties of the Chair are to:
- (a) Chair meetings of the Lands Authority;

- (b) Ensure the preparation of financial statements relating to all activities of the Lands Authority, including any applicable revenues and expenditures concerning First Nation lands;
- (c) Table Lands Authority financial statements with Council
- (d) Report to the First Nation on the activities of the Lands Authority;
- (e) Ensure the audited annual financial statements are presented under section 22.2
- (f) Perform such other duties and the Lands Authority may reasonably prescribe.

29. Revenue from Lands

Determination of fees and rent

- 29.1 The Lands Authority shall subject to the approval of Council, establish a process for determining;
- (a) Fees and rent for interests and licenses in First Nation Land;
 - (b) Fees for services provided in relation to any First Nation Land and compliance with this Land Code; and
 - (c) Standards and qualification for employees and contractors hired for purposes of implementing and administering his Land Code.

Consideration of obligation

- 29.2 Subject to section 21.4, the Lands Authority shall recommend to Council processes and criteria for managing the First Nation's obligations in relation to revenue from lands.