



First Nations Tax Commission
Commission de la fiscalité des premières nations

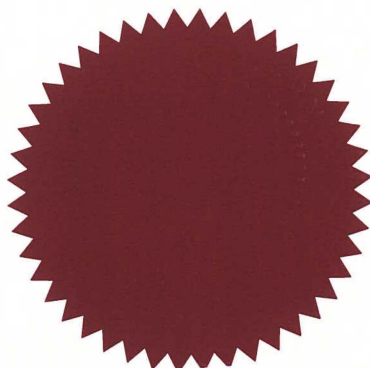
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the
Lil'wat Nation in the Province of British Columbia,

Lil'wat Nation Annual Expenditure Law, 2021

Dated at Vancouver, British Columbia the 28th day of September 2021.

On behalf of the First Nations Tax Commission

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



CERTIFICATION

"I hereby certify that this document is a complete version of the *Lil'wat Nation Annual Expenditure Law, 2021* enacted by the Council on July 20, 2021 and consisting of three (3) pages.

Certified this 20th day of July, 2021, by:

Signature:

A handwritten signature in black ink, appearing to read "Kerry Mehaffey", written over a horizontal line.

Kerry Mehaffey,
Chief Administrative Officer

LIL'WAT NATION
ANNUAL EXPENDITURE LAW, 2021

WHEREAS:

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

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

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Lil'wat Nation duly enacts as follows:

1. This Law may be cited as the *Lil'wat Nation Annual Expenditure Law, 2021*.

2. In this Law:

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

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *MCIB Property Assessment Law, 2013*;

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

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

“Taxation Law” means the *MCIB Property Taxation Law, 2013*.

3. The First Nation's annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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

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

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

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

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

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

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

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

THIS LAW IS HEREBY DULY ENACTED by Council at a duly called and conducted Council meeting conducted by videoconference on the 20th day of July, 2021, at Mount Currie, in the Province of British Columbia at which the required quorum of seven (7) members of council was present throughout.

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

Kúkwpi7 Skálúlmecw Dean Nelson Political Chief

Kúkwpi7 Gélpcał R. Ashley Joseph Cultural Chief

Emháka7 Councillor Felicity Nelson

Háma7 Councillor Alphonse Wallace

Tsekónamus Councillor Rosemary Stager

Ma7yeqs Councillor Nadine Pascal

Sawt Councillor Martina Pierre

Kík7ak Councillor Helena Edmonds

Mámaya7 Councillor Lois Joseph

Lhpatq Councillor Maxine Bruce

Sneqwéma Councillor Renee Wallace

Yámkcn Councillor Tara Smith

Wenacwúl Councillor Lucinda Phillips

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

- | | |
|--|-----------|
| 1. Property tax revenues to be collected in budget year: | |
| a. Property Tax Revenues | \$28, 236 |

TOTAL REVENUES	\$28,236
-----------------------	-----------------

PART 2: EXPENDITURES

- | | |
|--|---------|
| 1. General Government Expenditures | |
| a. Executive and Legislative | \$1,050 |
| b. Other General Government | \$586 |
| 2. Environment Health Services | |
| a. Water Purification and Supply | \$9,600 |
| b. Sewage Collection and Disposal | \$8,000 |
| c. Garbage Waste Collection and Disposal | \$8,000 |
| 3. Contingency Amount | \$1,000 |

TOTAL EXPENDITURES	\$28,236
---------------------------	-----------------

PART 3: ACCUMULATED SURPLUS/DEFICIT

- | | |
|---|-----|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year | \$0 |

BALANCE	\$0
----------------	------------