



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the White Bear First Nations in the Province of Saskatchewan,

White Bear First Nations Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

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



WHITE BEAR FIRST NATIONS ANNUAL EXPENDITURE LAW 2016

WHEREAS:

- A. Pursuant to section 5 of the *First Nation Fiscal Management Act*, the Council of a First Nation may make laws respecting taxation for local purpose of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The Council of the First Nations has made a Property Assessment Law and a Property Taxation Law;
- C. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a Property Taxation Law to, at least once a year; make a law establishing a budget for the expenditure of revenues raised under its Property Taxation Law; and
- D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council for the White Bear First Nations duly enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Expenditure Law, 2016*.

2. In this Law:

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

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

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

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-Law 1997*;

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

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

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

“Law” means this annual expenditure law exacted under the paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a Property Taxation Law; and

“Taxation Law” means the *White Bear First Nation Property Assessment and Taxation By-Law 1997*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2016 and ending March 31, 2017 is attached as a Schedule and that expenditures provided for in the Schedule for in the Schedule are authorized.

4. (1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 is comprised of

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

(b) all of Part 2 of the Schedule.

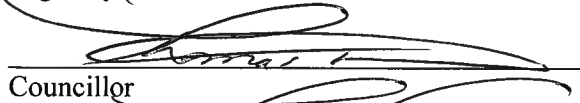
(2) The expenditures provided for in the subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made in accordance with the annual budget.
6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and 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 this 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.
 - (a) The Schedule attached to this Law forms part of and is an integral part of this Law.
 - (b) A reference to the Schedule is a reference to the Schedule to this Law.
11. This law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 5th day of October 2016, at White Bear First Nations, in the province of Saskatchewan.


Chief Brian Standingready


Councillor


Councillor

Councillor


Councillor

Councillor

Councillor

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES:

- 1. Local Revenue for Current Fiscal Year:
 - a. Property Tax \$354,371.91

TOTAL REVENUE: \$354,371.91

PART 2: EXPENDITURES:

- 1. General Government Expenditures:
 - a. Executive & Legislative
 - b. General Administrative
 - c. Other General Government: \$350,821.91
- 2. Protection Services:
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
- 3. Transportation:
 - a. Roads
 - b. Snow & Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
- 4. Recreation & Cultural Services:
 - a. Recreation
 - b. Culture
 - c. Heritage Protection
 - d. Other Recreation & Culture

5. Community Development:

- a. Education
- b. Planning & Zoning
- c. Community Planning
- d. Economic Development
- e. Tourism
- f. Trade & Industry
- g. Land Rehabilitation & Beautification
- h. Other Regional Planning & Development

6. Environmental Health Services:

- a. Water Purification & Supply
- b. Sewage Collection & Disposal
- c. Recycling
- d. Other Environmental Services

7. Fiscal Services:

- a. Long-term Payments to the First Nations Finance Authority
- b. Interim Financing Payment to the First Nations Authority
- c. Other Payments
- d. Accelerated Debt Payments
- e. Other Fiscal Services

8. Other Services

- a. Health
- b. Social Programs & Assistance
- c. Agriculture
- d. Education
- e. Other Service

9. Contingency Amount(s): \$ 3,550.00

TOTAL EXPENDITURES: \$354,371.91

PART 3: ACCUMULATED SURPLUS/DEFICIT

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

BALANCE **\$ 0**