

Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE,
pursuant to section 83 of the *Indian Act*, the following by-law made by the
Little Shuswap Lake First Nation, in the Province of British Columbia, at a
meeting held on the 6th day of September 2016.

- **Little Shuswap Lake First Nation
Annual Expenditure By-law, 2016**

Dated at Ottawa, Ontario, this 15th day of November 2016.

A handwritten signature in blue ink that reads "Carolyn Bennett".

Hon. Carolyn Bennett, M.D., P.C., M.P.

**LITTLE SHUSWAP LAKE FIRST NATION
ANNUAL EXPENDITURE LAW, 2016**

WHEREAS:

A. Pursuant to section 83 of the Indian Act, the council of a first nation may make By-laws respecting taxation for local purposes 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 Little Shuswap Lake Indian Band has enacted **By-Law 2016 T02** respecting taxation for local purposes on reserve; and

C. The Council of Little Shuswap Lake Indian Band wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation in the current taxation year, and a n interim budget for the next taxation year;

NOW THEREFORE the Council of the Little Shuswap Lake First Nation duly enacts as follows:

1. This Law may be cited as the *Little Shuswap Lake First Nation Annual Expenditure By-Law, 2016*.

2. In this By-Law:

“Act” means the *Indian Act, S.C. 1985, c.1-5*, 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;

“By-law” means this annual expenditure by-law enacted under paragraph 83(2) of the Act;

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

“First Nation” means the Little Shuswap Lake Indian Band, 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;

“local revenues” means money raised by the First Nation under a property taxation law;

“taxable property” means property in a reserve that is subject to taxation the Taxation By-law; and

“Taxation By-Law” means the *Little Shuswap Lake Indian Band Property Taxation By-law PR-95-02*.

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 the expenditures provided for in the Schedule are authorized.

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

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

(b) sections 1 to 8, and section 10, of Part 2 of the Schedule.

(2) The expenditures provided for in 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. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-Law.

6. This by-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

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

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-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.

12.(1) The Schedule attached to this By-law forms part of and is an integral part of this By-law.

(2) A reference to the Schedule is a reference to the Schedule to this By-law.

13. This By-law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 6th day of September, 2016 at Chase, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Oliver Arnouse



Councillor Wes Francois



Councillor Dale Tomma

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

Chum Creek (IR #2)

1. Local revenues for current fiscal year:

a. Property Tax \$25,136.51

CPR

1. Local revenues for current fiscal year:

a. Property Tax \$40,911.21

North Bay (IR #5)

1. Local revenues for current fiscal year:

a. Property Tax \$20,515.25

Quaaout (IR #1)

1. Local revenues for current fiscal year:

a. Property Tax \$498,893.87

Scotch Creek (IR #4)

1. Local revenues for current fiscal year:

a. Property Tax \$177,201.48

TOTAL REVENUES: \$762,658.32

PART 2: EXPENDITURES

Chum Creek (IR #2)

1. General Government Expenditures

a. Wages And Benefits	\$2,279.65
b. Bad Debt	\$1,160.25
c. Administrative Fee	\$2,030.43
d. Servicing Agreement	\$3,480.74

8. Other Services

a. Grounds Maintenance	\$580.12
b. Roads and Bridges	\$580.12
c. Community Buildings	\$1,450.31
d. Housing	\$435.09
e. Land And Resources	\$1,160.25
f. Daycare	\$290.06
g. Recycling	\$145.03
h. Fire Department	\$1,740.37
i. FNFA	\$290.06
j. Sewer	\$928.20
k. Infrastructure	\$2,668.57
l. Capital Replacement	\$4,495.96
m. Capital Emergency	\$145.03

9. Taxes Collected for Other Governments

10. Grants

a. Homeowner Grants	\$1,276.27
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11. Contingency Amounts

12. Transfers into reserve funds

13. Repayment of moneys borrowed from reserve funds

TOTAL EXPENDITURES: \$25,136.51

CPR

1. General Government Expenditures

a. \$40,911.30

TOTAL EXPENDITURES: \$40,911.30

North Bay (IR #5)

1. General Government Expenditures

a. Bad Debt	\$1,757.79
b. Administrative Fee	\$3,076.13
c. Servicing Agreement	\$5,273.36

8. Other Services

a. Grounds Maintenance	\$476.49
b. Roads and Bridges	\$878.89
c. Community Buildings	\$2,197.23
d. Recycling	\$219.72
e. Fire Department	\$2,636.68
f. FNFA	\$439.45
g. Sewer	\$1,406.23
h. Capital Emergency	\$219.72

9. Taxes Collected for Other Governments

10. Grants

a. Homeowner Grants	\$1,933.56
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11. Contingency Amounts

12. Transfers into reserve funds

13. Repayment of moneys borrowed from reserve funds

TOTAL EXPENDITURES: \$20,515.25

Quaaout (IR #1)

1. General Government Expenditures

a. Bad Debt	\$26,286.82
b. Administrative Fee	\$46,001.93
c. Servicing Agreement	\$78,860.46

8. Other Services

a. Grounds Maintenance	\$13,143.41
b. Roads and Bridges	\$13,143.41
c. Community Buildings	\$32,858.52
d. Housing	\$9,857.56
e. Land And Resources	\$26,286.82
f. Daycare	\$6,571.70
g. Recycling	\$3,285.85
h. Fire Department	\$39,430.23
i. FNFA	\$6,571.70
j. Sewer	\$21,029.46
k. Infrastructure	\$60,459.69
l. Capital Replacement	\$80,867.73
m. Capital Emergency	\$3,285.85

10. Grants

a. Homeowner Grants	\$28,915.50
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11. Contingency Amounts

a. Contingency Amounts	\$2,037.23
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TOTAL EXPENDITURES: \$498,893.87

South Creek (IR #4)

1. General Government Expenditures

a. Bad Debt	\$9,094.79
b. Administrative Fee	\$13,949.95
c. Servicing Agreement	\$27,284.38

8. Other Services

a. Grounds Maintenance	\$4,547.40
b. Roads and Bridges	\$4,547.40
c. Community Buildings	\$11,368.49
d. Housing	\$3,410.55
e. Land And Resources	\$9,094.79
f. Daycare	\$2,273.70
g. Recycling	\$1,136.85
h. Fire Department	\$13,642.19
i. FNFA	\$2,273.70
j. Sewer	\$7,275.83
k. Infrastructure	\$20,918.02
l. Capital Replacement	\$35,242.32
m. Capital Emergency	\$1,136.85

10. Grants

a. Homeowner Grants	\$10,004.27
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TOTAL EXPENDITURES: \$177,201.48

All Expenditures

1. General Government Expenditures

a. Office Expense	\$391.61
b. Bad Debt	\$40,000.00
c. Administrative Fee	\$54,266.71
d. Servicing Agreement	\$120,000.00

8. Other Services

a. Community Buildings	\$50,000.00
b. Land And Resources	\$40,000.00
c. Grounds Maintenance	\$20,000.00
d. Roads and Bridges	\$20,000.00
e. Housing	\$15,000.00
f. Daycare	\$10,000.00
g. Recycling	\$5,000.00
h. Fire Department	\$60,000.00
i. FNFA	\$10,000.00
j. Sewer	\$32,000.00
k. Infrastructure	\$92,000.00
l. Capital Replacement	\$151,900.00
m. Capital Emergency	\$5,000.00

10. Grants

a. Homeowner Grants	\$34,000.00
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11. Contingency Amounts

a. Contingency Amounts	\$3,100.00
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Total:

\$762,658.32

PART 3: ACCUMULATED SURPLUS/DEFICIT

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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 year

\$0

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BALANCE

\$0