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 Boston Bar First Nation, in the Province of British Columbia, at a meeting held on the 25th day of May 2016.

Boston Bar First Nation
 Annual Expenditure By-law, 2016

Dated at Ottawa, Ontario, this day of

2016.

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



## BOSTON BAR FIRST NATION ANNUAL EXPENDITURE BY-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 by-laws authorizing the expenditure of local revenues;
- B. The Council of the Boston Bar First Nation has enacted *Boston Bar First Nation Taxation By-law*, 2004, respecting taxation for local purposes on reserve; and
- C. The Council of the Boston Bar First Nation wishes to enact this expenditure by-law to establish a budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year, and an interim budget for the next taxation year;

NOW THEREFORE the Council of the Boston Bar First Nation duly enacts as follows:

- 1. This By-law may be cited as the Boston Bar First Nation Annual Expenditure By-law, 2016.
- 2. In this By-law:
- "Act" means the Indian Act, R.S.C. 1985, c. I-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 the budget year;
- "Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;
- "First Nation" means the Boston Bar First Nation, being a band under the Act;
- "By-law" means this annual expenditure by-law enacted under paragraph 83(2) of 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 by-law;
- "taxable property" means property in a reserve that is subject to taxation under the Taxation By-law; and "Taxation By-law" means the Boston Bar First Nation Property Taxation By-law, 2004.
- 3. The First Nation's annual budget for the fiscal year beginning April 1, 2016, and ending March 31, 2017, is attached as a Schedule to this By-law and the expenditures provided for in the Schedule are authorized.
- 4. The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 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 by-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. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
- 13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2016, at Boston Bar, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

Chief Dolores O'Donaghey

Councillor Diana Thomas

Councillor Roy O'Handley

Councillor Barbara Campbell

## **SCHEDULE**

## ANNUAL BUDGET AND INTERIM BUDGET

\$18,699.90

\$.000

| 1. Local revenues for current fiscal year:  |              |
|---|--------------|
| a. Property Tax   | \$ 18,699.90 |
| 2.Accumulated Surplus - Local revenues carried over from the previous fiscal year | \$ 0         |
| 3.Accumulated Deficit - Local revenues carried over from the previous fiscal year | \$ 0         |
| TOTAL REVENUES  | \$ 18,699.90 |
|   |              |
| PART 2: EXPENDITURES  |              |
| 1. General Government Expenditures  |              |
| a. Executive and Legislative  | \$ 9,349.95  |
| b. General Administrative   | \$ 7,479.96  |
| c. Other General Government   |              |
| 2. Contingency Amounts  | \$ 1,869.99  |

Note: No service agreements and no reserve funds.

TOTAL EXPENDITURES

BALANCE

**PART 1: REVENUES**