



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 Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Law, 2016

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

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



SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2016

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, 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 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, at least once each year, make 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 an interim budget for the next taxation year;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation 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 law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Squamish Real Property Assessment Law, 2010*;

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

“First Nation” means the Squamish Nation, 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 enacted under paragraph 5(1)(b) of the Act;

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

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

“Taxation Law” means the *Squamish Real Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2016, and ending December 31, 2016, 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 beginning January 1, 2017, and ending December 31, 2017 is set out in the column labeled “Interim Budget 2016” in the Schedule 1 attached to this Law, and those expenditures are hereby authorized.

5. Expenditures of local revenues must be made only 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 the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

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

9. 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.

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

11. 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.




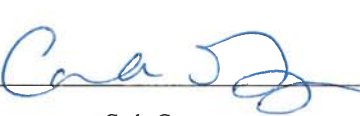

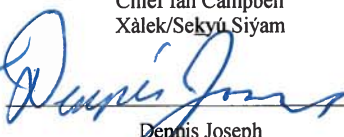


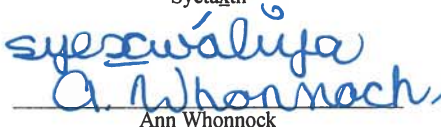


12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

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

13. 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 25 day of May, 2016, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of eight (8) members of Council.

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|--|---|---|
| <p>A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS</p> | <p>SQUAMISH NATION COUNCIL 320 SEYMOUR BLVD MEETING HELD AT: NORTH VANCOUVER, B. C.</p> | |
| | <p>DATED:</p> | |
| | <p>MOVED BY:</p> | <p>SECONDED BY</p> |
|  | | |
| <p>Alroy Baker K'etximtñ</p> |  | |
| <p>Deborah Baker K'ána</p> |  | |
| <p>Richard E. Baker Kasalus</p> | <p>Veronica Baker Tiyaltenaat</p> | <p>Chief Ian Campbell Xálek/Sekyú Siyám</p> |
|  | | |
| <p>Carla George Kwitelut/Kwelaw'ikw</p> |  |  |
| <p>Byron Joseph Ts'élkwilem Siyám</p> | <p>Dennis Joseph Xwechtáal</p> | |
|  | | |
| <p>Joshua Joseph Skwetsi7meltxw</p> | <p>Christopher Lewis Syetáxtn</p> | <p>Danielle Mellish</p> |
|  | | |
| <p>Anthony Moody Tsetsimshñ</p> |  |  |
| <p>Ann Whonnock Syexwáliya</p> | <p>Chief Richard Williams Xwélxwelacha Siyám</p> | |
|  | | |
| <p>Wilson Williams</p> | | |

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

| | Annual Budget 2016 | Interim Budget 2017 |
|---|---------------------------|----------------------------|
| PART 1: REVENUES | | |
| <hr/> | | |
| Local revenues to be collected in budget year: | | |
| Property Tax Revenue | 9,753,606 | 9,753,606 |
| Squamish Nation Own Source Revenue Contribution | 6,574,766 | 6,663,074 |
| | <hr/> | |
| TOTAL REVENUES | 16,328,372 | 16,416,680 |
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| PART 2: EXPENDITURES | | |
| <hr/> | | |
| General Government Expenditures | | |
| Executive and Legislature | 2,440,867 | 2,500,000 |
| General Administrative | 2,487,781 | 2,500,000 |
| Other General Government | 2,567,115 | 2,600,000 |
| TOTAL | 7,495,763 | 7,600,000 |
| Protection Services | | |
| Other Protective Services | 27,809 | 30,000 |
| TOTAL | 27,809 | 30,000 |
| Transportation | | |
| Roads and Streets | 4,506 | 10,000 |
| TOTAL | 4,506 | 10,000 |
| Recreation and Culture Services | | |
| Recreation | 813,122 | 800,000 |
| Culture | 554,801 | 500,000 |
| Heritage Protection | 233,372 | 200,000 |
| Other Recreation and Culture | 508,372 | 500,000 |
| TOTAL | 2,109,667 | 2,000,000 |
| Community Development | | |
| Housing | 599,356 | 550,000 |
| Planning and Zoning | - | 35,000 |
| Community Planning | 47,510 | 35,000 |
| TOTAL | 646,866 | 620,000 |
| Environment Health Services | | |
| Other environmental services | 1,417,799 | 1,500,000 |
| TOTAL | 1,417,799 | 1,500,000 |
| Fiscal Services | | |
| Other Fiscal Services | 846,204 | 830,000 |
| TOTAL | 846,204 | 830,000 |
| Other Services | | |
| Education | 82,630 | 80,000 |
| Other Service - Purchased Local gov't services | 3,152,349 | 3,200,000 |
| TOTAL | 3,234,979 | 3,280,000 |
| Grants | | |
| Home Owners Grant equivalents | 57,098 | 59,000 |
| TOTAL | 57,098 | 59,000 |
| Contingency Amounts | 487,680 | 487,680 |
| | <hr/> | |
| TOTAL EXPENDITURES | 16,328,372 | 16,416,680 |
| <hr/> | | |

PART 3: ACCUMULATED SURPLUS/DEFICIT

| | | |
|---|----------|----------|
| Accumulated Surplus - Local revenues carried forward from the previous budget year | - | - |
| Accumulated Deficit - Local revenues expenditures carried forward from the previous budget year | - | - |
| <u>BALANCE</u> | <u>-</u> | <u>-</u> |

Note: The First Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver. They provide services (ie. Fire, Water, Sewer) to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowners grants are comparable to those offered off reserve.

Capilano Taxation

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| Squamish Nation Own Source Revenue Contribution | 1,749,163 |
| Tax Revenue | 7,960,552 |
| TOTAL REVENUES | 9,709,715 |
| Property Related Expenditures | 9,709,715 |
| Home Owner Grant equivalents | 39,756 |
| General Government Expenditures | 4,443,445 |
| Protection Services | 20,085 |
| Transportation | 3,254 |
| Recreation and Culture | 946,736 |
| Community Development | 325,092 |
| Environment Health Services | 514,572 |
| Fiscal Services | 611,158 |
| Other Services | - |
| Contingency Amounts | 398,028 |
| Comprehensive Service Agreement | 2,407,591 |
| EXPENDITURES SHORT / OVER REVENUES | - |

Seymour Taxation

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| Squamish Nation Own Source Revenue Contribution | 0 |
| Tax Revenue | 1,375,646 |
| TOTAL REVENUES | 1,375,646 |
| Property Related Expenditures | 1,375,646 |
| Home Owner Grant equivalents | 795 |
| General Government Expenditures | 588,732 |
| Protection Services | 874 |
| Transportation | 142 |
| Recreation and Culture | 66,735 |
| Community Development | 14,139 |
| Environment Health Services | 54,879 |
| Fiscal Services | 26,580 |
| Other Services | - |
| Contingency Amounts | 68,782 |
| Comprehensive Service Agreement | 553,989 |
| EXPENDITURES SHORT / OVER REVENUES | - |

Mission Taxation

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| Squamish Nation Own Source Revenue Contribution | 2,137,510 |
| Tax Revenue | 279,730 |
| TOTAL REVENUES | 2,417,240 |
| Property Related Expenditures | 2,417,240 |
| Home Owner Grant equivalents | 11,506 |
| General Government Expenditures | 1,318,561 |
| Protection Services | 4,243 |
| Transportation | 687 |
| Recreation and Culture | 314,465 |
| Community Development | 265,421 |
| Environment Health Services | 254,249 |
| Fiscal Services | 129,104 |
| Other Services | - |
| Contingency Amounts | 13,987 |
| Comprehensive Service Agreement | 105,018 |
| EXPENDITURES SHORT / OVER REVENUES | - |

Squamish Taxation

| | |
|--|------------------|
| Squamish Nation Own Source Revenue Contribution | 2,688,093 |
| Tax Revenue | 137,678 |
| TOTAL REVENUES | 2,825,771 |
| Property Related Expenditures | 2,825,771 |
| Home Owner Grant equivalents | 5,041 |
| General Government Expenditures | 1,145,026 |
| Protection Services | 2,608 |
| Transportation | 423 |
| Recreation and Culture | 781,732 |
| Community Development | 42,214 |
| Environment Health Services | 594,100 |
| Fiscal Services | 79,361 |
| Other Services | 82,630 |
| Contingency Amounts | 6,884 |
| Comprehensive Service Agreement | 85,751 |
| EXPENDITURES SHORT / OVER REVENUES | - |