



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 Lheidli T'enneh in the Province of British Columbia,

Lheidli T'enneh Annual Expenditure Law, 2015

Dated at Edmonton, Alberta this 24th day of June, 2015.

On behalf of the First Nations Tax Commission

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



LHEIDLI T'ENNEH
ANNUAL EXPENDITURE LAW, 2015

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. Section 10 of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of Lheidli T'enneh 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 Lheidli T'enneh duly enacts as follows:

1. This Law may be cited as the *Lheidli T'enneh Annual Expenditure Law, 2015*.

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 paragraph 10(b) of the Act;

“Assessment Law” means the *Lheidli T'enneh Property Assessment Law, 2013*;

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

“Lheidli T'enneh” means Lheidli T'enneh, being a band named in the schedule to the Act;

“local revenues” means money raised by Lheidli T’enneh under a property taxation law;

“property taxation law” means a law enacted by Lheidli T’enneh under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Lheidli T’enneh Property Taxation Law, 2013*.

3. Lheidli T’enneh’s annual budget for the budget year beginning January 1, 2015 and ending December 31, 2015, is comprised of the portion of Schedule shown as “2015 Annual Budget” and the expenditures provided for in the annual budget are authorized.

4.(1) Lheidli T’enneh’s interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016 is comprised of the portion of the Schedule shown as “Interim Budget.”

(2) The expenditures provided for in subsection (1) are authorized until Lheidli T’enneh’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 only in accordance with the annual budget.

6. Where Lheidli T’enneh wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, the 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 forms part of and is integral to 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 the Council on the 17th day of June, 2015, at Shelley, in the Province of British Columbia.

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


Chief Dominic Frederick


Councillor Dolleen Logan

Councillor Vanessa West


Councillor Louella Nome

Councillor Shirley Wiltermuth

SCHEDULE
2015 ANNUAL BUDGET

PART 1: REVENUES

| | |
|--|--------------------|
| 1. Local revenues for current fiscal year: | |
| a. Property Tax | \$45,811.25 |
| 2. Other Revenue | |
| a. BC Hydro Grant | \$26,245.00 |
| b. CN Accommodation Agreement | \$ 6,502.00 |
| 3. Accumulated Surplus - Local revenues carried over from the previous fiscal year | \$ 0 |
| TOTAL REVENUES | \$78,558.25 |

PART 2: EXPENDITURES

| | |
|--|---------------------|
| 1. General Government Expenditures | |
| b. General Administrative | 8,000.00 |
| c. Other General Government Transportation | 15,000.00 |
| a. Roads and Streets | 15,000.00 |
| b. Snow and Ice Removal | 15,000.00 |
| 3. Recreation and Cultural Services | |
| a. Recreation | 1,000.00 |
| b. Culture | 1,000.00 |
| 4. Environment Health Services | |
| a. Water Purification and Supply | 2,000.00 |
| b. Sewage Collection and Disposal | 9,385.00 |
| c. Garbage Waste Collection and Disposal | 8,000.00 |
| 5. Contingency | 4,173.25 |
| TOTAL EXPENDITURES | \$ 78,558.25 |
| BALANCE | \$ 0 |

SCHEDULE

2016 INTERIM ANNUAL BUDGET

PART 1: REVENUES

| | |
|--|--------------------|
| 1. Local revenues for current fiscal year: | |
| a. Property Tax | \$46,328.00 |
| 2. Other Revenue | |
| 3. Accumulated Surplus - Local revenues carried over from the previous fiscal year | \$ 0 |
| TOTAL REVENUES | \$46,328.00 |

PART 2: EXPENDITURES

| | |
|--|---------------------|
| 1. General Government Expenditures | |
| b. General Administrative | 9,000.00 |
| c. Other General Government | |
| 2. Transportation | |
| a. Roads and Streets | 15,000.00 |
| b. Snow and Ice Removal | 15,000.00 |
| 3. Recreation and Cultural Services | |
| a. Recreation | |
| b. Culture | |
| 4. Environment Health Services | |
| a. Water Purification and Supply | 3,000.00 |
| b. Sewage Collection and Disposal | 2,000.00 |
| c. Garbage Waste Collection and Disposal | |
| 5. Contingency | 2,328.00 |
| TOTAL EXPENDITURES | \$ 46,328.00 |
| BALANCE | \$0 |