



**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 Millbrook Band in the Province of Nova Scotia,

***Millbrook First Nation Annual Expenditure Law, 2014***

Dated at Kamloops, British Columbia this 16th day of September, 2014.

On behalf of the First Nations Tax Commission

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



**MILLBROOK FIRST NATION  
ANNUAL EXPENDITURE LAW, 2014**

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 Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* in 1996 which by-law, by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

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 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 Millbrook First Nation duly enacts as follows:

1. This Law may be cited as the *Millbrook First Nation Annual Expenditure Law, 2014*.

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 *Millbrook Band of Indians Land Tax By-law*;

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

“First Nation” means the Millbrook First 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;

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

“Taxation Law” means the *Millbrook Band of Indians Land Tax By-law*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2014, and ending March 31, 2015, 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 April 1 2015, and ending March 31, 2016 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 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 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. 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 an integral part of this Law.

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

12. 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 27<sup>th</sup> day of August 2014, at Millbrook Band Administration Office, 820 Willow Street, Truro, in the Province of Nova Scotia.

A quorum of Council consists of five (5) members of Council.



Chief Robert Gloade

Councillor Natasha Bernard



Councillor Vernon Gloade



Councillor Ward Markie

Councillor Chris Nasson



Councillor Alex Cope



Councillor Linda Maloney



Councillor Colin Bernard

Councillor Gordon Johnson

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Councillor Peter Gloade

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Councillor Bryan Brooks

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Councillor Barry Martin

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Councillor Adrian Gloade

SCHEDULE  
ANNUAL BUDGET AND INTERIM BUDGET

**PART ONE: REVENUES**

1. Property Tax Levies, Interest & Penalties	\$ 626,090
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 00
<b>TOTAL REVENUES</b>	<b><u>\$ 626,090</u></b>

**PART TWO: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 47,000
b. General Administrative	\$ 100,000
2. Protection Services	
a. Policing	\$40,000
b.. Regulatory Measures	\$64,644
c. Fire Services	\$70,645
3. Recreation and Cultural Services	
a. Recreation	\$15,000
b. Culture	\$15,000
4. Community Development	
a. Planning and Zoning	\$30,000
b. Economic Development Program	\$70,000
5. Fiscal Services	
a. Development Cost Recoveries	\$40,000
6. Other Services	
a. Municipal services	\$127,540
7. Contingency	<u>\$6,261</u>
<b>TOTAL EXPENDITURES</b>	<b>\$626,090</b>
<b>BALANCE</b>	<b><u>\$0</u></b>

Note: Millbrook First Nation has service agreements with the Town of Truro and the Halifax Regional Municipality regarding water, sewer, and road clearing. Amounts indicated under Municipal Services is the total amount payable by the First Nation under the agreements during the budget period.