

Ministre des Affaires autochtones
et du développement du Nord



Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Nicomen Indian Band, in the Province of British Columbia, at
a meeting held on the 9th day of June 2014.

- **Nicomen Indian Band
Annual Expenditure By-law 2014**

A handwritten signature in black ink, appearing to read "J. J. J.", written in a cursive style.

Dated at Ottawa, Ontario, this 21st day of July 2014.

NICOMEN INDIAN BAND

ANNUAL EXPENDITURE BY-LAW, 2014

WHEREAS

- A. Pursuant to subsection 83 of the *Indian Act*, the council of a First Nation may make By-laws respecting taxation for local purposes of 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 Nicomen First Nation has enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

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

1. This By-law may be cited as the Nicomen First Nation Annual Expenditure By-law, 2014.
2. In this By-law:

“Act” means the Indian Act, S.C. 1985, c 5, and the regulations made under that Act;

“Annual Budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Band” means the Nicomen Indian Band;

“Band Council or Council” has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

“First Nation” means the Nicomen First Nation, being a band under the Act;

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

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

“property assessment and taxation by-law” means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

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

“Taxation By-law” means the *Nicomen First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2014 and ending March 31, 2015, is attached as Schedule A to this By-law.
4. This By-law authorizes the expenditures provided for in the annual budget.
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. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending 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 Property Assessment and Taxation By-laws.

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.

PROPERTY TAX REVENUE ACCOUNTS

- 14.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.
- (2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

15. The Surveyor of Taxes shall administer this By-law.

BY-LAW REMEDIAL

16. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

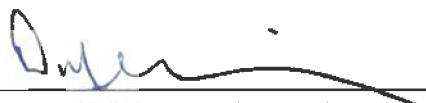
- 17.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.
- (2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.
- (3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
- (4) In this By-law, words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

18. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 9th day of June, 2014.

A quorum of Council consists of 2 (3) members of Council.



Chief, Donna M. Gallinger



Councillor, Raymond Drynock



Councillor, Alissia Lytton

SCHEDULE "A"

2014 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interests & Penalties for Current Fiscal Year	\$5,971.79
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$0.00

TOTAL REVENUES

\$5,971.79

General Government Services	\$0.00
Protective Services	\$5,673.20
Transportation	\$0.00
Recreation and Cultural Services	\$0.00
Community Development	\$0.00
Environmental Health Services	\$0.00
Fiscal Services	\$0.00
Taxes for Other Governments	\$0.00
Other Expenditures	
Permitted Property Assessment and Taxation By-law Expenditures	\$0.00
- Municipal Service Agreements	\$0.00
Contingency (5% of budget)	\$298.59

TOTAL EXPENDITURES

\$5,971.79

BALANCE

\$0.00