



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
Sliammon First Nation in the Province of British Columbia,

Sliammon First Nation Annual Expenditure Law, 2013

Dated at Kamloops, British Columbia this 16th day of August, 2013.

On behalf of the First Nations Tax Commission

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



**SLIAMMON FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

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 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 Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon First Nation Annual Expenditure Law, 2013*.

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 *Sliammon First Nation Property Assessment Law, 2009*;

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

“First Nation” means the *Sliammon 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 *Sliammon First Nation Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, 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, 2014, and ending December 31, 2014, is comprised of

- (a) section 1(a) of Part 1 of the Schedule; and
- (b) all of Part 2 of the Schedule except for sections 9 and 11.

(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. The transfer of \$201,869.15 from the Income Stabilization reserve to the Capital Projects reserve is hereby authorized.

7. 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.

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

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

10. 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.

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

12. 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.

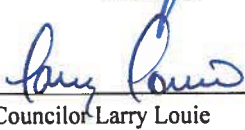
THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of August, 2013, at Powell River, in the Province of British Columbia.

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


Chief Clint Williams


Councilor Bruce Point


Councilor John Hackett, Jr.


Councilor Larry Louie

Councilor Walter Paul


Councilor Vern Piele


Councilor Denise Smith


Councilor Eugene Louie


Councilor Dillon Johnson


Councilor Gloria Francis

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

- | | | |
|----|---|--------------|
| 1. | Local revenues for current fiscal year: | |
| | a. Property Tax | \$243,149.05 |
| | b. Surplus from last year | \$ 84,054.90 |
| 2. | Transfer in from Income Stabilization Reserve | \$ 62,522.68 |

| | |
|-----------------------|---------------------|
| TOTAL REVENUES | \$389,726.63 |
|-----------------------|---------------------|

PART 2: EXPENDITURES

- | | | |
|----|--|-----------------|
| 1. | General Government Expenditures | |
| | a. General Administrative | \$ 103,000.00 |
| | b. FlyerDelivery/Mail-outs | 500.00 |
| 2. | Protection Services (**Municipal Type Service Agreement with P.R. Regional District) | |
| | a. Regional Administration | \$ 1,921 |
| | b. Parks | \$ 2,114 |
| | c. Cemetery | \$ 871 |
| | d. Waste Management | \$ 1,127 |
| | e. Emergency Telephone – 911 | \$ 816 |
| | f. Library | \$ 3,591 |
| | g. House Numbering | \$ 125 |
| | h. Septage Disposal | \$ 671 |
| | i. Northside Fire Department | \$31,711 |
| | j. Regional Hospital District | <u>\$13,926</u> |
| | | \$56,873.00 |
| 3. | Transportation | |
| | a. Roads Repairs/Brush Clearing/Ditching | \$33,000.00 |
| | b. Snow and Ice Removal | \$ 500.00 |
| 4. | Recreation and Cultural Services | |
| | a. Culture | \$ 5,000.00 |
| | b. Meetings/Gatherings | \$ 5,000.00 |
| 5. | Community Development | |
| | a. Education | \$ 1,000.00 |

| | |
|--|---------------------|
| 6. Environment Health Services | |
| a. Garbage Waste Collection and Disposal | \$20,000.00 |
| b. Spring Clean-Up | \$15,000.00 |
| c. Japanese Knot Weed | \$ 1,000.00 |
| 7. Other Services | |
| a. Street Lighting | \$ 2,000.00 |
| 8. Taxes Collected for Other Governments | 0 |
| 9. Grants: | |
| a. Home owner grant equivalents: | \$55,971.93 |
| c. Fire-hall Grant | \$ 1,398.19 |
| 10. Contingency Amounts | \$ 5,428.61 |
| 11. Transfers into reserve funds | |
| i. Income Stabilization | \$0.00 |
| ii. Capital Projects | \$84,054.90 |
| TOTAL EXPENDITURES | \$389,726.63 |
| BALANCE | \$ 0 |

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

| | |
|------------------------------------|-----------------|
| - Powell River Regional District | \$56,871 |
| (Municipal Type Service Agreement) | |

Note: This Budget includes the attached Appendix

Appendix A
Reserve Fund Balances

1. Capital Projects Reserve Fund

| | | |
|--|---------------------|-----|
| Beginning balance as of January 1, 2013: | \$355,022.34 | (1) |
| Transfers out | | |
| i. to local revenue account: | \$0 | |
| ii. to _____ reserve fund: | \$0 | |
| Moneys borrowed | | |
| Transfers in | | |
| i. from local revenue account: | \$ 84,054.90 | (2) |
| ii. from Income Stabilization reserve fund: | \$201,869.15 | (3) |
| Moneys repaid | \$0 | |
| Ending balance as of December 31, 2013: | \$640,946.39 | |

2. Income Stabilization Reserve Fund

| | | |
|--|--------------------|-----|
| Beginning balance as of January 1, 2013: | \$326,869.15 | |
| Transfers out | | |
| i. to local revenue account: | \$ 62,522.68 | |
| ii. to Capital Projects reserve fund: | \$201,869.15 | (3) |
| Moneys borrowed | \$0 | |
| Transfers in | | |
| i. from local revenue account: | \$0 | |
| Moneys repaid | \$0 | |
| Ending balance as of December 31, 2013: | \$62,477.32 | |

- I. The beginning balance of the Capital Projects account is the December 31, 2012 ending balance of \$354,442.37 plus interest of \$579.97.

2. The transfer into the Capital Projects account of \$84,054.90 is what is in the Taxation account and needs to be put in the Capital Projects account.
3. The transfer into the Capital Projects account from the Income Stabilization account of \$201,869.15 is so that the Income Stabilization account only has less than 50% of the 2013 revenues sitting in this account as per the 2013 Bulletin Regulation.
4. The Beginning Balance of the Income Stabilization account is \$326,869.15 which includes the ending balance of December 31, 2012 of \$285,576 plus \$41,851.45. The \$41,851.45 did not get transferred out into the 2012 annual budget as it was not needed.