



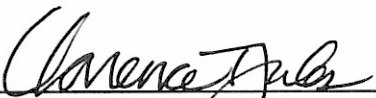
**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Metlakatla First Nation in the Province of British Columbia,

***Metlakatla First Nation Annual Expenditure Law, 2011***

Dated at Victoria, British Columbia this 14th day of December, 2011.

On behalf of the First Nations Tax Commission



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



**METLAKATLA FIRST NATION  
ANNUAL EXPENDITURE LAW, 2011**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical 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 Metlakatla First Nation has enacted the *Metlakatla Property Taxation and Assessment By-Law*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical 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,

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

1. This Law may be cited as the *Metlakatla First Nation Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment and Taxation Law” means the *Metlakatla Property Taxation and Assessment By-Law*, enacted on August 16, 2005;

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

“First Nation” means the Metlakatla First Nation, being a band named in the schedule to the Act;

“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; and

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

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2011, and ending March 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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 the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending 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 and 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. The Schedule attached to this Law forms part of, and is integral to, this Law.

*Metlakatla First Nation Annual Expenditure Law, 2011*

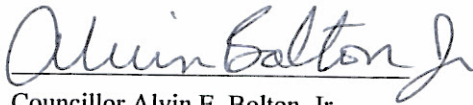
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of December 2011, at Prince Rupert, in the Province of British Columbia.

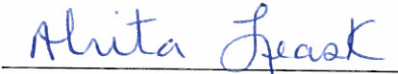
A quorum of Council consists of four (4) members of Council.

  
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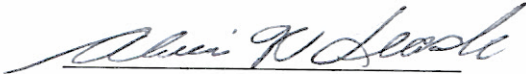
Chief Harold Leighton

  
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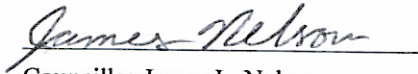
Councillor Alvin E. Bolton, Jr.

  
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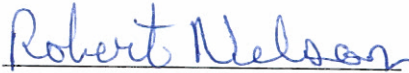
Councillor Alrita J. Leask

  
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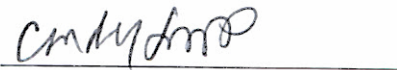
Councillor Alvin W. Leask

  
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Councillor James L. Nelson

  
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Councillor Robert D. Nelson

  
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Councillor Cindy R. Smith

**SCHEDULE**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 23,918
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
<b>TOTAL REVENUES</b>	<b>\$ 23,918</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$ 1,000
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	\$ 22,668
f. Heritage Protection	

*Metlakatla First Nation Annual Expenditure Law, 2011*

g. Agricultural Development	
h. Urban Renewal	
i. Beautification	
j. Land Rehabilitation	
k. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
7. Fiscal Services	
a. Interest Payments to the First Nations Finance Authority	
b. Debt Payments to the First Nations Finance Authority	
c. Other Payments to the First Nations Finance Authority	
d. Other Interest Payments	
e. Other Debt Charges	
f. Other Fiscal Services	
g. Debenture Payments	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service	
9. Taxes Collected for Other Governments	
10. Contingency Amounts	\$ 250
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,918</b>
<b>BALANCE</b>	<b>\$ 0</b>