



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 Songhees First Nation in the Province of British Columbia,

Songhees First Nation Annual Expenditure Law, 2010

Dated at Kamloops, British Columbia this 20th day of May, 2010.

On behalf of the First Nations Tax Commission

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



**SONGHEES FIRST NATION
ANNUAL EXPENDITURE LAW, 2010**

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 Songhees First Nation has enacted the *Songhees First Nation Property Assessment Law, 2008* and the *Songhees First Nation Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; 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 Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees First Nation Annual Expenditure Law, 2010*.
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 Law” means the *Songhees First Nation Property Assessment Law, 2008*;

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

“First Nation” means the Songhees 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;

“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 *Songhees First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the taxation year beginning January 1, 2010, and ending December 31, 2010, is attached as a Schedule to this Law.

4. This 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 Law.

6. The Income Stabilization Fund is hereby established as a reserve fund.

7. Those amounts as are indicated in the annual budget must be credited to the Income Stabilization Fund.

8. The Capital Projects Fund is hereby established as a reserve fund.

9. Those amounts as are indicated in the annual budget must be credited to the Capital Projects Fund.

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

11. Expenditures of local revenues must be made only in accordance with the annual budget.

12. Notwithstanding section 11 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

13. 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.

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

15. 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.

16. The Schedule attached to this Law forms part of and is integral to this Law.

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

THIS LAW IS HEREBY DULY ENACTED by Council on the 4 day of May, 2010, at Victoria, in the Province of British Columbia.

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

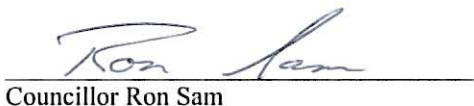

Chief Robert Sam


Councillor Norman George

Councillor Garry Albany


Councillor Frank George Sr.

Councillor Nicholas Albany


Councillor Ron Sam

**SCHEDULE
ANNUAL BUDGET**

REVENUES

1.	Local Revenue for current taxation year	
	a. Property Tax	\$1,030,833
	b. Penalties and Interest	\$13,324
2.	Other Revenues	
	a. Pet Licencing	\$300
	b. BC HOG Benefit	\$58,340
3.	Accumulated Surplus - Local revenues carried over from previous taxation year	\$0
4.	Income Stabilization Fund Revenue	\$47,004
	TOTAL REVENUES	\$1,149,801

EXPENDITURES

1.	General Government Services	
	a. General Administration	\$156,243
	b. Executive & Legislative	\$80,000
	c. Board of Review	\$5,000
	d. Songhees Taxpayer Advisory Committee	\$5,000
2.	Protective Services	
	a. Bylaw Enforcement	\$71,596
	b. Fire Protection	\$76,000
	c. Emergency Measures	\$25,000
3.	Transportation Services	
	a. Road Repairs/Groundskeeping	\$15,000
	b. Traffic Control	\$3,000
	c. Snow Removal	\$2,000
4.	Recreation & Cultural Services	
	a. Community Events	\$5,000
	b. Songhees Cultural Grant	\$5,000
	c. Accounting/Legal Education Bursary	\$2,000
	d. Playground Maintenance	\$2,000
	e. Donations & Gifts	\$2,000
	f. Community Garden Project	\$5,000
5.	Community Development	
	a. Planning	\$10,000
	b. Engineering	\$10,000

6.	Environmental Health Services	
	a. CRD Sewer & Water	\$58,000
	b. Annual refuse collection & disposal	\$30,000
7.	Taxes Collected for Other Governments	
	a. CRD Regional District Hospital	\$45,555
	b. BC Assessment	\$11,000
8.	Grants	
	a. Home Owner Grant	\$134,500
	b. Additional Grant	\$237,824
9.	Contingency Amount	\$50,000
10.	Transfers into reserve funds	
	a. Income Stabilization Fund	\$0
	b. Capital Projects Fund	\$103,083
	TOTAL EXPENDITURES	\$1,149,801
	<u>BALANCE</u>	\$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:

View Royal Fire Department, Fire Protection	\$76,000
Capital Regional District, Local Services Agreement	\$103,555
BC Assessment Authority, Assessment Services Contract	\$11,000

Note: This Budget includes Appendix A: Reserve Fund Balance

Appendix A**Reserve Fund Balances**

1. Income Stabilization Fund	
Beginning balance as of January 1, 2010	\$1,684,851
Transfers out	
i. to local revenue account:	\$47,004
Transfers in	
i. from local revenue account:	\$0
Ending Balance as of December 31, 2010	\$1,637,847
2. Capital Projects Reserve Fund	
Beginning balance as of January 1, 2010	\$866,006
Transfers out	
i. to local revenue account:	\$0
Transfers in	
i. from local revenue account:	\$103,083
Ending Balance as of December 31, 2010	\$969,089