



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 Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Expenditure Law, 2011

Dated at Kamloops, British Columbia this 8th day of July, 2011.

On behalf of the First Nations Tax Commission

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



SUMAS 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 Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, which laws have been deemed to be property taxation laws 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 Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas 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 Law” means the *Sumas First Nation Property Assessment By-law*;

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

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

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

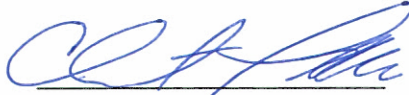
12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th day of June, 2011, at Abbotsford, in the Province of British Columbia.

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



Chief Dalton Silver



Councillor Clint Tuttle



Councillor Murray Ned



Councillor Jackie Bird

**SCHEDULE
ANNUAL BUDGET**

REVENUES

1. Local revenues for current fiscal year:	
Property Tax	\$ 148,738
TOTAL REVENUES	\$ 148,738

EXPENDITURES

1. General Government Expenditures	
a. Tax Appeals	\$ 10,000
b. General Administrative	\$ 6,521
c. Tax Admin	\$ 5,000
d. Other General Government	\$ 5,000
2. Protection Services	
a. Policing	
b. Firefighting	\$ 3,325
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 206
b. Snow and Ice Removal	\$ 5,000
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$ 18,000
b. Culture	\$ 10,000
c. Parks & Playgrounds	\$ 13,000
d. Other Recreation	\$ 10,000
5. Community Development	
a. Education	
b. Housing	\$ 30,000
c. Planning and Zoning	
d. Community Planning	\$ 10,000
e. Economic Development Program	
f. Heritage Protection	\$ 3,000
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	\$ 7,776
c. Garbage Waste Collection and Disposal	\$ 6,610
d. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service	
8. Contingency Amounts	\$ 5,300
TOTAL EXPENDITURES	\$ 148,738
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:

City of Abbotsford (Fire Protection)*	\$ 14,084 (10% charged to taxation)
City of Abbotsford (Sewer)**	\$ 13,655 (20% charged to taxation)
First Class Waste Services (Garbage Collection)***	\$ 13,048 (20% charged to taxation)

*balance of budget as per SFN fire hydrant maintenance budget

**balance of budget as per SFN sewer maintenance and repairs budget

***balance of budget as per SFN special waste collection (spring clean up) budget