



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 Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Law, 2011

Dated at Kamloops, British Columbia this 26th day of May, 2011.

On behalf of the First Nations Tax Commission

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





SQUAMISH NATION BAND COUNCIL RESOLUTION

Band Council Resolution No.	11-2055		
Motion No.	2		
File Reference			
Date of Meeting: (y/m/d)	2011	05	18

P.O. Box 86131 ♦ 320 Seymour Blvd ♦ North Vancouver, B. C. V7L 4J5 ♦ Tel. (604) 980-4553 ♦ Fax (604) 980-9601

SUBJECT : 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 Squamish Nation has enacted the *Squamish Real Property Taxation Law* and the *Squamish Real Property Assessment Law*, 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 Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish 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 *Squamish Real Property Assessment Law; 2010*
 - “Council” has the meaning given to that term in the Act;
 - “First Nation” means the Squamish 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 *Squamish Real Property Taxation Law, 2010*
3. The First Nation’s annual budget for the fiscal year beginning January 1, 2011 and ending December 31, 2011 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. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
9. 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.
10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
11. 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. The Schedule attached to this Law forms part of and is an integral part of 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 18th day of, May, 2011, at North Vancouver, in the Province of British Columbia.

<p style="text-align: center; margin: 0;">A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF <u>8</u> COUNCILLORS</p>	<p>SQUAMISH NATION COUNCIL 320 SEYMOUR BLVD MEETING HELD AT: NORTH VANCOUVER, B. C.</p>	
	<p>DATED: THE <u>18th</u> DAY OF <u>May, 2011</u></p>	
<p>MOVED BY: <u>Chief Richard Williams</u></p>	<p>SECONDED BY <u>Ann Whonnock</u></p>	

<p style="text-align: center;">_____ Alroy Baker K'ebximt'n</p>	<p style="text-align: center;">_____ <u>Deborah Baker</u> Deborah Baker</p>	<p style="text-align: center;">_____ <u>Chief Ian Campbell</u> Xálek/Sekyu Siyam</p>
<p style="text-align: center;">Julie Baker Sxwéhchaliya</p> <p style="text-align: center;">_____ <u>Carla George</u> Kwitelut Kwelaw'ikw</p>	<p style="text-align: center;">Pamela Baker Hi-mi-ka-las</p> <p style="text-align: center;">_____ <u>Dale Harry</u> Xwa-xwalkn</p>	<p style="text-align: center;">_____ <u>Chief Gilbert Jacob</u> KáKeltn Siyam</p>
<p style="text-align: center;">_____ <u>Krisandra Jacobs</u> Krisandra Jacobs</p>	<p style="text-align: center;">_____ <u>Byron Joseph</u> Ts'élkwilem Siyam</p>	<p style="text-align: center;">Dennis Joseph xwechtáal</p> <p style="text-align: center;">_____ <u>Ann Whonnock</u> Syexwáliya</p>
<p style="text-align: center;">_____ <u>Joshua Joseph</u> Skwetsi7meltxw</p>	<p style="text-align: center;">_____ <u>Christopher Lewis</u> Syetáxt'n</p>	<p style="text-align: center;">_____ <u>Chief Richard Williams</u> Xwélxwelacha Siyam</p>
<p style="text-align: center;">_____ <u>Chief Bill Williams</u> telásemkin Siyam</p>	<p style="text-align: center;">_____ <u>Chief Richard Williams</u> Xwélxwelacha Siyam</p>	

**SCHEDULE
Annual Budget 2011**

REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax	\$	7,542,025
b. Taxation for the Provision of Services		-
c. Business Activity Taxes		-
2. Development Cost Charges Revenues		-
3. Proceeds from borrowing		-
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year		-
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year		-
6. Reserve fund revenues		
7. Squamish Nation Own Source Revenue Contribution	\$	9,737,840
TOTAL REVENUES	\$	17,279,865

EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative	\$	1,856,691
b. General Administrative	\$	2,708,499
c. Other General Government	\$	2,590,810
2. Protection Services		
a. Policing	\$	-
b. Firefighting	\$	-
c. Regulatory Measures	\$	-
d. Other Protective Services	\$	61,000
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	\$	1,987,857
b. Culture	\$	1,297,954
c. Other Recreation and Culture	\$	649,189
5. Community Development		
a. Education	\$	-
b. Housing	\$	410,248

c. Planning and Zoning	\$	56,168
d. Community Planning	\$	138,584
e. Economic Development Program	\$	-
f. Heritage Protection	\$	-
g. Agricultural Development	\$	-
h. Urban Renewal	\$	-
i. Beautification	\$	-
j. Land Rehabilitation	\$	-
k. Tourism	\$	-
l. 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	\$	1,590,000
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	\$	1,130,000
e. Other Debt Charges	\$	-
f. Other Fiscal Services	\$	-
g. Debenture Payments	\$	-
8. Other Services		
a. Health	\$	-
b. Social Programs and Assistance	\$	-
c. Trade and Industry	\$	-
d. Other Service – Purchased Local Government Services	\$	2,311,865
9. Taxes Collected for Other Governments	\$	-
10. Grants	\$	-
a. Home Owners Grants (Budget Amount)	\$	41,000
11. Contingency Amounts	\$	450,000
12. Transfers into reserve funds	\$	-
TOTAL EXPENDITURES	\$	17,279,865
<u>BALANCE</u>	\$	-

Note: The First Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver. They provide services to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowner grants are comparable to those offered off reserve.