



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 Sliammon First Nation in the Province of British Columbia,

Sliammon 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



**SLIAMMON 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 First Nation has made a property assessment law and a property taxation law;

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; and

D. In 2009 moneys were borrowed from the local revenue account for general administrative purposes of the Sliammon First Nation, and the Sliammon First Nation will repay those moneys beginning in the 2011 fiscal year, pursuant to Band Council Resolution-2011-45.

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, 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 *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;

“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 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 payments into the Capital Projects Reserve Fund and into the Income Stabilization Reserve Fund as provided for in the annual budget.

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.

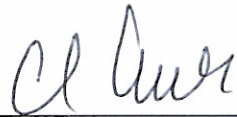
12. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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

14. 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 7th day of July, 2011, at Powell River, in the Province of British Columbia.


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



Chief Clint Williams

Councilor Robbi Wilson

Councilor Bruce Point

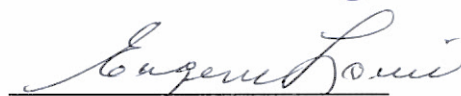


Councilor Denise Smith

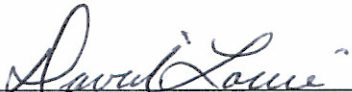
Councilor Clint Williams



Councilor Eugene Louie



Councilor David Louie



Councilor Dillon Johnson



Councilor Walter Paul



Councilor Gloria Francis

**SCHEDULE A
ANNUAL BUDGET**

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 243,305.88
2. Repayment from First Nation to local revenue account of moneys borrowing (See Band Council Resolution 2011-45)	
i. Loan Interest from Sliammon First Nation	\$ 75,548.00
ii. Loan Principal Repayment	\$178,682.00
3. Reserve fund revenues:	
i. Capital Reserve Account	\$ 125,000.00
ii. Income Stabilization Account	\$ 94,558.76
TOTAL REVENUES	\$ 717,094.80

EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 161,500.00
2. Protection Services	
a. Municipal Type Service Agreement	\$ 52,852.00
3. Transportation	
a. Roads Repairs/Brush Clearing/Ditching	\$ 2,500.00
b. Snow and Ice Removal	\$ 1,500.00
4. Recreation and Cultural Services	
a. Playground Maintenance	\$ 6,000.00
b. Culture	\$ 5,000.00
c. Meetings/Gatherings	\$ 4,000.00
5. Community Development	
a. Education	\$ 1,000.00
b. Gymnasium Contribution	\$ 0.00
c. Two Access Lots (Maintenance/Signs)	\$1,000.00
6. Environment Health Services	
a. Water Purification and Supply	\$125,000.00
b. Garbage Waste Collection and Disposal	\$12,000.00
c. Spring Clean-Up	\$6,000.00
d. 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:	\$ 54,447.73

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b. Fire Hall Grant	\$1,735.09
10. Contingency Amounts	\$24,330.00
11. Transfers into reserve funds	\$255,230.00
12. Repayment of moneys borrowed from reserve	0
TOTAL EXPENDITURES	\$ 717,094.80
BALANCE	\$ 0

Appendix A
Reserve Fund Balances

1. Capital Projects Reserve Fund

Beginning balance as of January 1, 2011:	\$ 796.62
Transfers out	
i. to local revenue account:	\$125,000.00
ii. to _____ reserve fund:	\$0
Moneys borrowed	\$0
Transfers in	
i. from local revenue account:	\$127,615.00
ii. from _____ reserve fund:	\$0
Moneys repaid	\$0
Ending balance as of December 31, 2011:	\$3,411.62

2. Income Stabilization Reserve Fund

Beginning balance as of January 1, 2011:	\$ 2,661.60
Transfers out	
i. to local revenue account:	\$94,158.94
ii. to _____ reserve fund:	\$0
Moneys borrowed	\$0
Transfers in	
i. from local revenue account:	\$127,615.00
ii. from _____ reserve fund:	\$0
Moneys repaid	\$0
Ending balance as of December 31, 2011:	\$36,117.66