



**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, 2009***

Dated at Kamloops, British Columbia this 29th day of May, 2009.

On behalf of the First Nations Tax Commission

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



**SONGHEES FIRST NATION  
ANNUAL EXPENDITURE LAW, 2009**

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, 2009*.
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;

“Songhees First Nation Road Paving Project, 2009” means the work described in the Completion Report attached to the Schedule as Appendix B;

“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, 2009, and ending December 31, 2009, 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 from the Capital Projects Fund as indicated in the annual budget, for the purposes of the Songhees First Nation Road Paving Project, 2009.

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

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

13. 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.

14. 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.

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


16. 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.

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

18. 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 15th day of May, 2009, at Victoria, in the Province of British Columbia.

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

  
Chief Robert Sam

  
Councillor Norman George

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Councillor Garry Albany

  
Councillor Frank George Sr

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Councillor Nicholas Albany

**SCHEDULE  
ANNUAL BUDGET**

**REVENUES**

1. Local Revenue for current taxation year	
a. Property Tax	\$1,038,017
b. Penalties and Interest	\$46,500
2. Other Revenues	
a. Pet Licencing	\$1,000
b. BC HOG Benefit (2004-2008)	\$168,000
3. Accumulated Surplus - Local revenues carried over from previous taxation year	\$106,250
4. Capital Projects Fund Revenues	
i. Songhees First Nation Road Paving Project, 2009	\$210,532
ii. IR#1A Community Wellness Facility, Capital Expenditure By-law No. 2007-3	\$79,038
<b>TOTAL REVENUES</b>	<b>\$1,649,337</b>

**EXPENDITURES**

1. <b>General Government Services</b>	
a. General Administration	\$148,021
b. Executive & Legislative	\$75,000
c. Board of Review	\$6,000
2. <b>Protective Services</b>	
a. Bylaw Enforcement	\$72,495
b. Fire Protection	\$70,000
c. Emergency Measures	\$5,000
d. Address Renumbering	\$5,000
3. <b>Transportation Services</b>	
a. Road Repairs/Groundskeeping	\$5,000
b. Traffic Control	\$3,000
c. Snow Removal	\$2,000
4. <b>Recreation &amp; Cultural Services</b>	
a. Community Events	\$10,000
b. Songhees Cultural Grant	\$5,000
c. Accounting/Legal Education Bursary	\$2,000
d. Playground Maintenance	\$2,000
e. Donations & Gifts	\$2,000
5. <b>Community Development</b>	
a. Planning	\$5,000
b. Engineering	\$5,000
6. <b>Environmental Health Services</b>	
a. CRD Sewer & Water	\$60,000

b. Annual refuse collection & disposal	\$20,000
<b>7. Taxes Collected for Other Governments</b>	
a. CRD Regional District Hospital	\$35,000
b. BC Assessment	\$12,000
<b>8. Grants</b>	
a. Home Owner Grant	\$135,000
b. Additional Grant	\$250,000
9. Contingency Amount	\$50,000
<b>10. Transfers into reserve funds</b>	
a. Income Stabilization Fund	\$168,000
b. Capital Projects Fund	\$207,250
<b>11. Capital Expenditures</b>	
a. Songhees First Nation Road Paving Project, 2009	\$210,532
b. IR#1A Community Wellness Facility, Capital Expenditure By-law No. 2007-3	\$79,038
<b>TOTAL EXPENDITURES</b>	<b>\$1,649,337</b>
<b><u>BALANCE</u></b>	<b>\$0</b>

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	\$70,000
Capital Regional District, Local Services Agreement	\$95,000
BC Assessment Authority, Assessment Services Contract	\$12,000

Note: This Budget includes two attached Appendices

Appendix A: Reserve Fund Balances

Appendix B: Songhees First Nation Road Paving Project 2009, Completion Report

**Appendix A****Reserve Fund Balances**

## 1. Income Stabilization Fund

Beginning balance as of January 1, 2009	\$1,581,158
Transfers in	
i. from BC Hog Benefit Program:	\$168,000
Ending Balance as of December 31, 2009	\$1,749,158

## 2. Capital Projects Reserve Fund

Beginning balance as of January 1, 2009	\$939,221
Transfers out	
i. to local revenue account:	
a. Songhees First Nation Road Paving Project, 2009	\$210,532
b. IR#1A Community Wellness Facility, Capital Expenditure By-law No. 2007-3	\$79,038
Transfers in	
i. from local revenue account:	\$207,250
Ending Balance as of December 31, 2009	\$856,901