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 Tsawout First Nation in the Province

of British Columbia,

Tsawout First Nation Annual Expenditure Law, 2009

Dated at Kamloops, British Columbia this 25th day of June, 2009.

On behalf of the First Nations Tax Commission

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

TSAWOUT FIRST NATION

2009 ANNUAL EXPENDITURE LAW

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 Tsawout First Nation has enacted the *Tsawout First Nation Assessment Law 2008, Tsawout First Nation Property Taxation Law 2008* enacted by the First Nation, 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 Tsawout First Nation duly enacts as follows:

1. This Law may be cited as the *Tsawout First Nation Annual Expenditure Law, 2009.*

2. In this Law:

    a. "Act" means the *First Nations Fiscal and Statistical Management Act, S.C. 2005, c.9,* and the regulations made under that Act;

    b. "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;

    c. "Assessment Law" means the *Tsawout First Nation Property Assessment Law, 2008;*

    d. "Council" has the meaning given to that term in the Act;

e. "First Nation" means the Tsawout First Nation, being a band named in the schedule to the Act;

f. "Law" means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

g. "local revenues" means money raised by the First Nation under a property taxation law;

h. "property taxation law" means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

i. "taxable property" means property in a reserve that is subject to taxation under a property taxation law; and

j. "Taxation Law" means the *Tsawout First Nation Property Taxation Law, 2008*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2009 and ending March 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. Those amounts as are indicated in the annual budget must be credited to the Sewer Replacement Reserve fund.

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

8. Notwithstanding section 7 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.

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 later of June __2__, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the __2__ day of June, **2009**, at **7725 Tetayut Road, Saanichton**, in the Province of **British Columbia**.

A quorum of Council consists of _Five (5)_ members of Council.

Allan L Claxton
Chief Allan Claxton

[signature]
Councillor Louis Claxton

_____
Councillor Joel Pelkey

[signature]
Councillor Frank Pelkey

[signature]
Councillor John Wilson

_____
Councillor Tony Underwood

_____
Councillor Harvey Underwood

[signature]
Councillor Toby Joseph

2009 ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:

    a. Property Tax $1,225,677

EXPENDITURES

1. General Government Expenditures $469,677

2. Protection Services

3. Transportation

4. Recreation and Cultural Services

5. Community Development

6. Environment Health Services

7. Fiscal Services

8. Other Expenditures for services

General Service Agreement (District Central Saanich) $95,000

    a) 911 Emergency Policing Dispatch; Fire
       Protection, on the terms and conditions set
       out in the Fire Protection Agreement
       executed by the Parties on December 2006;
       Emergency measures (PEMO); Public
       Works; Parks & Recreation; Contingency
       Wages and Reserves & Contingency Funds.

Hospital (Capital Regional District) $ 36,000

Water Debt Requisition (CRD) $ 30,000

                                                        $161,000

9. Grants:

    a. Home owner grant equivalents: $420,000

10. Contingency $ 50,000

11. Transfer into Sewer Replacement Reserve $125,000

TOTAL EXPENDITURES	$ 1,225,677

<u>BALANCE</u> $ 0

Note: The First Nation has the following service agreements with third-party service providers as shown in item 8. The amounts indicated are the amounts payable by the First Nation under each agreement during the budget period.

Appendix A

Reserve Fund Balances

1. Sewer Replacement Reserve
    a. Beginning balance as of January 1, 2009 $0
    b. Transfers out
        i. to local revenue account $0
    c. Transfers in
        i. from local revenue account $125,000

    Ending balance as of December 31, 2009 $125,000

2. Water Replacement Reserve

    a. Beginning Balance as of January 1, 2009 $ 0

    b. Transfers out

        i. to local revenue account: $ 0

    c. Transfers in

        i. from local revenue account: $ 0

    Ending balance as of December 31, 2009 $ 0