



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, 2008

Dated at Kamloops, British Columbia this 29th day of May, 2008.

On behalf of the First Nations Tax Commission

David Paul - Deputy Chief Commissioner
First Nations Tax Commission



TSAWOUT FIRST NATION

ANNUAL EXPENDITURE LAW, 2008

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 Indian Band Assessment Bylaw, 1994, as amended, and the Tsawout Indian Band Taxation Bylaw, 1994, as amended, 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;
- 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, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the Tsawout *First Nation Annual Expenditure Law, 2008*.
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 Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the Tsawout Indian Band Assessment Bylaw, 1994, as amended;

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

“First Nation” means the Tsawout 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 a 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 Tsawout Indian Band Taxation Bylaw, 1994, as amended.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as Schedule I to this Law.
4. This Law authorizes the expenditures provided for in the annual budget.
5. The grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.
6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.
7. Expenditures of local revenues must be made only in accordance with the annual budget.
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 schedules attached to this Law form part of and are an integral part of this Law.
13. This Law comes into force and effect on the later of May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 28th day of May, 2008 , at Saanichton, in the Province of British Columbia.

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


 Chief Allan Claxton


 Lou Claxton


 Frank Pelkey


 Harvey Underwood

Toby Joseph

Antoine Underwood


 John Wilson

Joel Keith Pelkey Sr.

SCHEDULE I

ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	1,078,900
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	
TOTAL REVENUES	<u>\$ 1,078,900</u>

EXPENDITURES

1	General Government Expenditures		
	a	Executive and Legislative	91,000
	b	General Administrative	98,500
	c	Other General Government	43,500
2	Protection Services		
	a	Policing	
	b	Firefighting	
	c	Regulatory Measures	
	d	Other Protective Services	10,000
3	Transportation		
	a	Roads and Streets	30,000
	b	Snow and Ice Removal	
	c	Parking	
	d	Public Transit	
	e	Other Transportation	
4	Recreation and Cultural Services		
	a	Recreation	
	b	Culture	35,000
	c	Other Recreation and Culture	75,000
5	Community Development		
6	Environment Health Services		
	a	Water Purification and Supply	70,500
	b	Sewage Collection and Disposal	
	c	Garbage Waste Collection and Disposal	
	d	Other Environmental Services	13,500
7	Fiscal Services		
8	Other Services		
9	Taxes Collected for Other Governments		
	Grants:		
	Home owner grant equivalents:		418,400
	Not-for-profit corporations:		
10	Other Expenditures:		
	Municipal Service Agreements		
	a	General Service Agreement (District of Central Saanich)	87,500
	b	Hospital (Capital Regional District)	30,000
	c	Water Debt Requisition (Capital Regional District)	30,000
	Amounts payable to the First Nations Finance Authority:		
	Contingency Amounts:		46,000
	Reserve Funds:		
	TOTAL EXPENDITURES		<u>\$ 1,078,900</u>
	BALANCE		<u>\$ -</u>

SCHEDULE II

ANNUAL GRANTS

1. The following home owner grants are approved: \$418,400