



**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 St. Mary's Indian Band in the Province of British Columbia,

***St. Mary's Indian Band 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



**ST. MARY'S INDIAN BAND  
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 St. Mary's Indian Band has enacted the St. Mary's Indian Band Taxation By-law, 1992 and the St. Mary's Indian Band Assessment By-law, 1992, 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 St. Mary's Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the St. Mary's Indian Band 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 St. Mary's Indian Band Property Assessment By-law, 1992;

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

"First Nation" means the St. Mary's Indian Band, 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 St. Mary's Indian Band Taxation By-law, 1992.

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

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

St. Mary's Indian Band Annual Expenditure Law, 2008

7. Notwithstanding section 6 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.

8. 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.

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

10. 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.

11. The schedules attached to this Law form part of and are an integral part of this Law.

12. 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 27th day of May, 2008, at Cranbrook, in the Province of British Columbia.

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



Chief Sophie Pierre



Councillor Jim Whitehead

Councillor Remus Clement



Councillor Agnes McCoy

Councillor Joe Pierre

**ST. MARY'S INDIAN BAND**  
**ANNUAL EXPENDITURE LAW, 2008**  
**SCHEDULE I**  
**ANNUAL BUDGET**

**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 23,138.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	0.00
<b>TOTAL REVENUES</b>	<b>\$ 23,138.00</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	2,550.00
b. General Administrative	16,126.00
c. Assessment Review Board	900.00
d. B.C. Assessment Authority (Service Agreement)	250.00
2. Protection Services	
a. Fire Protection	580.00
5. Community Development	
a. Planning and Zoning	2,500.00
6. Contingency Amount	232.00
<b>TOTAL EXPENDITURES</b>	<b>\$ 23,138.00</b>
<b>BALANCE</b>	<b>\$ 0.00</b>

**ST. MARY'S INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2008  
SCHEDULE II  
ANNUAL GRANTS**

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| 1. The following home owner grants are approved:                             | 0.00 |
| 2. The following [surrounding land/not-for-profit] grants are approved:      | 0.00 |
| 3. The following [need-based/senior citizen/disability] grants are approved: | 0.00 |