



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 Seabird Island Indian Band in the Province of British Columbia,

Seabird Island Indian Band Annual Expenditure Law, 2009

Dated at Kamloops, British Columbia this 15th day of September, 2009.

On behalf of the First Nations Tax Commission

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



**SEABIRD ISLAND INDIAN BAND
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 Seabird Island Indian Band has enacted the *Seabird Island Indian Band Property Taxation By-Law* and the *Seabird Island Indian Band Property Assessment By-Law*, 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; 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 Seabird Island Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Seabird Island Indian Band 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 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 *Seabird Island Indian Band Property Assessment By-Law*

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

“First Nation” means the Seabird Island 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 *Seabird Island Indian Band Property Taxation By-Law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2010 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.

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. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

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 integral to this Law.

13. This Law comes into force and effect on the later of July 30, 2009 and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 30 day of June, 2009, at Agassiz, in the Province of British Columbia.

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


Chief Clem Seymour


Councillor Art Andrew

Councillor James Harris


Councillor Carol Hope

Councillor Dianna Kay


Councillor Richard Louie


Councillor Marcie Peters


Councillor Margaret Pettis

Councillor Hahzinak (Zena) Schultz

**SCHEDULE
ANNUAL BUDGET**

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$830 228
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$ 0
TOTAL REVENUES	\$830 228

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	302 773
b. General Administrative	35 000
c. General Government	N/A
d. Assessment and Board of Review	25 300
2. Protection Services	
a. Fire Protection	55 265
b. Flood Protection	50 000
3. Community Development	
a. Recreation	87 672
b. Community Events	184 363
c. Justice	69 204
4. Environment Health Services	
a. Spotted Frog Rehabilitation	N/A
b. Animal and Pest Control	2 640
9. Taxes Collected for Other Governments	
Grants:	
Home owner grant equivalents:	N/A
Not-for-profit corporations:	N/A
Other Expenditures:	
Municipal Service Agreements	N/A
Amounts payable to the First Nations Finance Authority:	N/A
Contingency Amounts:	8 302
Reserve Funds:	N/A
Payments into Reserve Funds:	N/A
Expenditures from Reserve Funds:	N/A
TOTAL EXPENDITURES	\$830 228
BALANCE	\$ 0