



**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 Leq'á:mel First Nation in the Province of British Columbia,

***Leq'á:mel First Nation Annual Expenditure Law, 2011***

Dated at Kamloops, British Columbia this 26th day of May, 2011.

On behalf of the First Nations Tax Commission

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



**LEQ'Á:MEL FIRST FIRST NATION  
ANNUAL EXPENDITURE LAW, 2011**

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 First Nation has made a property assessment law and a property taxation law; 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 Leq'á:mel First Nation duly enacts as follows:

1. This Law may be cited as the *Leq'á:mel First Nation Annual Expenditure Law, 2011*.

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 *Leq'á:mel First Nation Property Assessment Law, 2009*;

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

“First Nation” means the Leq'á:mel 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;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Leq'á:mel First Nation Property Taxation Law, 2009*.

3. The First Nation's annual budget for the fiscal year beginning April 1<sup>st</sup> 2011, and ending March 31<sup>st</sup> 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.
5. Expenditures of local revenues must be made only in accordance with the annual budget.
6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.
7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.
8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the <sup>13</sup>20<sup>th</sup> day of May, 2011, at Deroche, in the Province of British Columbia.

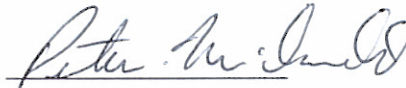
A quorum of Council consists of four (4) members of Council.



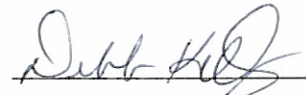
Chief Alice Thompson



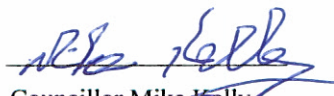
Councillor Darrel McKamey



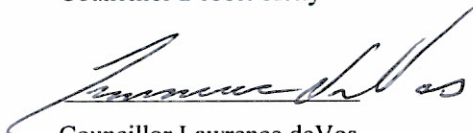
Councillor Peter McDonald



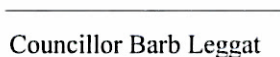
Councillor Debbie Kelly



Councillor Mike Kelly



Councillor Lawrence deVos



Councillor Barb Leggat

**SCHEDULE  
ANNUAL BUDGET**

**REVENUES**

|  |                   |
|--|-------------------|
| 1. Local revenues for current fiscal year:   |                   |
| a. Property Tax  | \$117,777         |
| 2. Accumulated Surplus - Local revenues carried over from the previous fiscal year | \$                |
| 3. Accumulated Deficit - Local revenues carried over from the previous fiscal year | \$                |
| <b>TOTAL REVENUES</b>  | <b>\$117,777.</b> |

**EXPENDITURES**

|  |                   |
|--|-------------------|
| 1. General Government Expenditures       |                   |
| a. Executive and Legislative             |                   |
| b. General Administrative                | \$24,000          |
| c. Other General Government              |                   |
| 2. Environment Health Services           |                   |
| a. Water Purification and Supply         |                   |
| b. Sewage Collection and Disposal        |                   |
| c. Garbage Waste Collection and Disposal | \$17,962          |
| d. Other Environmental Services          |                   |
| 3. Other Services                        |                   |
| a. BC Assessment Authority               | \$2,500.          |
| b. Other Service                         | \$26,655          |
| 10. Grants:                              |                   |
| a. Home owner grant equivalents:         | \$45,500.         |
| 11. Contingency Amounts                  | \$1,160.          |
| <b>TOTAL EXPENDITURES</b>                | <b>\$117,777.</b> |
| <b>BALANCE</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:

|  |          |
|--|----------|
| 1) Fraser Valley Regional District     | \$18,230 |
| 2) Nicomen Island Improvement District | \$8,425  |