



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 Sumas First Nation in the Province of British Columbia,

Sumas First Nation Annual Expenditure Law, 2009

Dated at Kamloops, British Columbia this 6th day of August, 2009.

On behalf of the First Nations Tax Commission

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



**SUMAS FIRST NATION
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 Sumas First Nation has enacted the *Sumas First Nation Property Assessment By-law* dated October 12, 2004 and the *Sumas First Nation Property Taxation By-law* dated October 12, 2004, 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 Sumas First Nation duly enacts as follows:

1. This Law may be cited as the *Sumas First Nation 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 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 *Sumas First Nation Property Assessment By-law* dated October 12, 2004;

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

“First Nation” means the Sumas 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 *Sumas First Nation Property Taxation By-law* dated October 12, 2004.

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

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. 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 Schedule attached to this Law forms part of and is an integral part of this Law.

12. 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 5th day of August, 2009, at Abbotsford, in the Province of British Columbia.


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




Chief Dalton Silver



Councillor Murray Ned



Councillor Jackie Bird



Councillor Clint Tuttle

**SCHEDULE
ANNUAL BUDGET**

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$206562.15
TOTAL REVENUES	\$206562.15

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	9907.53
2. Protection Services	
a. Policing	
b. Firefighting	1123.00
c. Regulatory Measures	
d. Other Protective Services	179.00
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	3000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	13000.00
b. Culture	2000.00
c. Other Recreation and Culture	2000.00
5. Community Development	
a. Education	5000.00
b. Housing	28000.00
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
g. Agricultural Development	

h. Urban Renewal		134184.00
i. Beautification		
j. Land Rehabilitation		
k. Tourism		
l. Other Regional Planning and Development		
6. Environment Health Services		
a. Water Purification and Supply		
b. Sewage Collection and Disposal		2954.00
c. Garbage Waste Collection and Disposal		3149.00
d. Other Environmental Services		
7. Fiscal Services		
a. Interest Payments to the First Nations Finance Authority		
b. Debt Payments to the First Nations Finance Authority		
c. Other Payments to the First Nations Finance Authority		
d. Other Interest Payments		
e. Other Debt Charges		
f. Other Fiscal Services		
g. Debenture Payments		
8. Other Services		
a. Health		
b. Social Programs and Assistance		
c. Trade and Industry		
d. Other Service		
9. Taxes Collected for Other Governments		
10. Grants:		
a. Home owner grant equivalents:		
b. Other grants: [Note to First Nation: List each grant category and total amount granted]		
i.	\$	
ii.	\$	
iii.	\$	
11. Contingency Amounts		2065.62
TOTAL EXPENDITURES	\$	206562.15
<u>BALANCE</u>	\$	0