



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 Tsawwassen First Nation in the Province of British Columbia,

Tsawwassen 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



**TSAWWASSEN 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 Tsawwassen First Nation has enacted the Tsawwassen First Nation Taxation By-Law 1994 (as amended), respecting taxation for local purposes on reserve;

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 Tsawwassen First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tsawwassen 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 Schedules I (for all non-Stahaken properties) & II (for Stahaken properties) to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Tsawwassen First Nation Assessment By-Law 1994 (as amended)*;

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

“First Nation” means the Tsawwassen 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 *Tsawwassen First Nation Taxation By-Law 1994 (as amended)*.

3. The First Nation’s annual budget for the fiscal year beginning January 1st, 2008 and ending December 31st, 2008 is attached as Schedule I and Schedule II to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Pursuant to section 51.3 of the Taxation Law, the grant amounts set out in Schedule III 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 and Schedule II.

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 28th, 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 Tsawwassen First Nation, in the Province of British Columbia.

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



Chief Kim Baird



Councillor Laura Cassidy



Councillor Andrew Bak



Councillor Remo Williams

Councillor Andrea Jacobs

SCHEDULE I – ALL NON-STAHAKEN PROPERTIES**ANNUAL BUDGET**

REVENUES	\$
Property Tax Levies, Interest & Penalties for Current Fiscal Year	398,347.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	-
TOTAL REVENUES	398,347.00
 EXPENDITURES	
1. General Government Expenditures	27,000
2. Protective Services	14,052
3. Transportation Services	35,000
4. Recreation and Cultural Services	26,000
5. Community Development Services	85,000
6. Environment Health Services	15,000
7. Fiscal Services	76,000
8. Other Services	36,910
9. Taxes Collected for Other Governments	-
Grants:	
Home owner grant equivalents	63,467.65
Contingency Amounts	19,917.35
TOTAL EXPENDITURES	398,347.00
BALANCE	-

SCHEDULE II – STAHAKEN PROPERTIES
ANNUAL BUDGET

REVENUES	\$
Property Tax Levies, Interest & Penalties for Current Fiscal Year	177,701.62
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	-
TOTAL REVENUES	177,701.62
EXPENDITURES	
1. General Government Expenditures	7,800.00
2. Protective Services	10,000.00
3. Transportation Services	12,900.00
4. Recreation and Cultural Services	6,600.00
5. Community Development Services	36,114.92
6. Environment Health Services	1,500.00
7. Fiscal Services	42,585.00
8. Other Services	204.53
9. Taxes Collected for Other Governments	8,247.09
Grants:	
Home owner grant equivalents	42,865.00
Contingency Amounts	8885.08
TOTAL EXPENDITURES	177,701.62
BALANCE	-

SCHEDULE III
ANNUAL GRANTS

1. The following home owner grants are approved: \$ 106,332.65