



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 Tzeachten First Nation in the Province of British Columbia,

Tzeachten First Nation Annual Expenditure Law, 2011

Dated at Kamloops, British Columbia this 9th day of June, 2011.

On behalf of the First Nations Tax Commission

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



TZEACHTEN 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 Tzeachten First Nation duly enacts as follows:

1. This Law may be cited as the *Tzeachten 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 *Tzeachten First Nation Property Assessment Law, 2010*;

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

“First Nation” means the Tzeachten 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 *Tzeachten First Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, and ending March 31, 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. Pursuant to section 12.1 of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

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 Schedules 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 30th day of May, 2011, at Chilliwack, in the Province of British Columbia.

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




Chief Glenda Campbell



Councillor Cathy Hall



Councillor Anthony Malloway



Councillor Lawrence Roberts



Councillor Melanie Roberts

SCHEDULE I
ANNUAL BUDGET

General Government Expenditures	
Executive and Legislative	\$32,587.00
General Administration	\$82,061.00
Other General Government	\$170,000.00
Taxation Database & Systems	\$5,000.00
Recreation and Cultural Services	
Other Recreation and Culture	\$7,500.00
Community Development	
Community Planning	\$30,000.00
Public Area Landscaping	\$20,000.00
Environment Health Services	
Other Environmental Services	\$110,000.00
Fiscal Services	
Interest Payments to the First Nations Finance Authority	\$13,300.00
Debt Payments to the First nations Finance Authority	\$6,500.00
Other Fiscal Services (BCAA)	\$17,060.00
Municipal Tax Service Agreement	\$844,060.00
Sub-Total Budget	\$1,338,058.00
Contingency	\$20,000.00
HOG/ADG	\$571,322.00
Total Budget	\$1,929,380.00
Property Tax Revenue	\$1,929,380.00
Balance	\$0

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:

Provincial Home Owner Grant equivalents:

Regular \$570 maximum;

Senior \$845 maximum.