



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, 2008

Dated at Kamloops, British Columbia this 5th day of June, 2008.

On behalf of the First Nations Tax Commission

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



**TZEACHTEN 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 Tzeachten First Nation has enacted the Tzeachten Property Assessment Bylaw and the Tzeachten Taxation Bylaw, which 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;

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, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Tzeachten 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 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 *Tzeachten Property Assessment Bylaw*;

“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 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 Tzeachten Taxation Bylaw.

3. Tzeachten’s annual budget for the fiscal year April 1 to March 31 is attached as Schedule I to this Law.

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

5. 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.

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

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 procedures 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 28 and the day after it is approved by the First Nations Tax Commission.

THIS BYLAW IS HEREBY DULY ENACTED by Council on the 26th day of May, 2008 , at Chilliwack, in the Province of British Columbia.

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



Chief Joe Hall



Councillor Glenda Campbell



Councillor Leslie Joe



Councillor Lawrence Roberts

Councillor Anthony Malloway

**SCHEDULE I
ANNUAL BUDGET**

REVENUES

Property Tax Levies, Interest & Penalties
for Current Fiscal Year \$1,586,040

TOTAL REVENUES \$1,586,040

EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative \$ 10,000
b. General Administrative \$ 70,000
c. Taxation Database & Systems \$ 20,000
c. Other General Government \$ 170,000

2. Protection Services

3. Transportation

4. Recreation and Cultural Services

a. Recreation (Sports Field Improvement Fund) \$ 57,070

5. Community Development

a. Public Area Landscaping \$ 40,000

6. Environment Health Services

a. Water Purification and Supply \$ 20,000
b. Sewage Collection and Disposal \$ 40,500

7. Fiscal Services

a. Interest Payments
b. Debt Charges
c. Other Fiscal Services (BC Assessment Fees) \$ 15,762
d. Debenture Payments
e. Contingencies \$ 15,860
f. Reserve Funds

8. Other Services

9. Grants:

a. Home owner grant equivalents: \$ 479,920

10. Other Expenditures:

a. Municipal Service Agreements \$ 646,928

TOTAL EXPENDITURES \$1,586,040

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.