



**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 Sliammon Indian Band in the Province of British Columbia,

***Sliammon Indian Band Annual Expenditure Law, 2009***

Dated at Calgary, Alberta this 10th day of June, 2009.

On behalf of the First Nations Tax Commission

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



**SLIAMMON INDIAN BAND  
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 Sliammon Indian Band has enacted the *Sliammon Indian Band Property Taxation Law*, PR-95-02 and the *Sliammon Indian Band Property Assessment Law*, PR-95-01; 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 Sliammon Indian Band duly enacts as follows:

1. This Law may be cited as the *Sliammon Indian Band 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 *Sliammon Indian Band Property Assessment Law, 2009*;

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

“First Nation” means the Sliammon Indian Band, 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 *Sliammon Indian Band Property Taxation Law, 2009*.

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. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

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

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 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 2<sup>nd</sup> day of June, 2009, at Powell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

  
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Chief Clint Williams

  
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Councillor David Louie

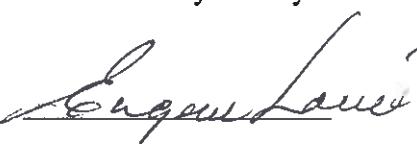
\_\_\_\_\_  
Councillor Allison Wilson

  
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Councillor Gloria Francis

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Councillor L. Maynard Harry

  
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Councillor Tracy Timothy

  
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Councillor Bruce Point

  
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Councillor Eugene Louie

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Councillor John Hackett

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Councillor Brian Hackett

**SCHEDULE  
ANNUAL BUDGET**

**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	299,820.19
Surplus or Deficit Property Tax Revenue carried over from Previous Fiscal Years	19,500.00
<b>TOTAL REVENUES</b>	<b>\$319,320.19</b>

**EXPENDITURES**

<b>1. General Government Expenditures</b>	
a. General Administrative (supplies/office)	20,000.00
b. Consulting/Legal	5,000.00
c. Salaries and Benefits	93,932.84
d. BC Assessment/Board of Review	10,000.00
e. Training /Workshops	8,000.00
<b>2. Protection Services</b>	
a. Municipal Type Service Agreement	62,096.00
<b>3. Transportation</b>	
a. Road Repairs	1,500.00
b. Brush Clearing	1,000.00
c. Flyer Delivery	900.00
d. Mailouts	500.00
<b>4. Community Development</b>	
a. Two Access Lots	15,000.00
<b>5. Environment Health Services</b>	
a. Water Purification	5,175.00
b. Water Shutoff Fixtures	10,200.00
<b>6. Fiscal Services</b>	
a. Tax Exemptions	14,324.00
<b>7. Recreation and Cultural Services</b>	
a. Recreation/Cultural Services	2,900.00
<b>8. Other Services</b>	
a. Street Lighting	2,000.00
<b>GRANTS</b>	
Home owner grant equivalents:	50,849.00
<b>CONTINGENCY AMOUNTS</b>	<b>15,943.35</b>
<b>TOTAL EXPENDITURES</b>	<b>\$319,320.19</b>
<b>BALANCE</b>	<b>0</b>

Appendix A**Reserve Fund Balances****1. Tax Capital Projects**

Beginning balance as of January 1, 2009:	\$ 115,305.23
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## Transfers out

i. to local revenue account:	\$
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ii. to _____ reserve fund:	\$
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## Transfers in

i. from local revenue account:	\$ 53,889.00
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2005 - \$17,030.00	
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2006 - \$16,672.00	
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2007 - \$20,187.00	
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2008 - \$ 00.00	
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ii. from _____ reserve fund:	\$ <u>00.00</u>
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Ending balance as of December 31, 2009:	\$ 169,194.23
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**2. Tax Stabilization**

Beginning balance as of January 1, 2009:	\$ 87,280.49
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## Transfers out

i. to local revenue account:	\$
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ii. to _____ reserve fund:	\$
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## Transfers in

i. from local revenue account:	\$ 53,889.00
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2005 - \$17,030.00	
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2006 - \$16,672.00	
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2007 - \$20,187.00	
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2008 - \$ 00.00	
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ii. from _____ reserve fund:	\$ <u>00.00</u>
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Ending balance as of December 31, 2009:	\$ 141,169.49
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