



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, 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



**SLIAMMON INDIAN BAND
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 Sliammon Indian Band has enacted the *Sliammon Indian Band Property Taxation Bylaw*, PR-95-02 and the *Sliammon Indian Band Property Assessment Bylaw*, PR-95-01, 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;

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, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Sliammon Indian Band Annual Expenditure Law, 2008*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9;

“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 *Sliammon Indian Band Property Assessment Bylaw*, PR-95-01;

“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;

“HOGA” means the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194;

“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 *Sliammon Indian Band Property Taxation Bylaw*, PR-95-02.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as Schedule I to this Law.

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

5. Pursuant to section 23.1 of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

6. Those amounts as are indicated in the annual budget must be credited to the Capital Projects reserve fund and to the Income Stabilization reserve fund.

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

8. Expenditures of local revenues must be made only in accordance with the annual budget.

9. Notwithstanding section 8 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.

10. 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.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

12. 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.

13. The schedules attached to this Law form part of and are an integral part of this Law.

14. This Law comes into force and effect on the later of May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

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

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



Chief Walter Paul



Councillor Clint Williams



Councillor Allison Wilson



Councillor Gloria Francis



Councillor L. Maynard Harry



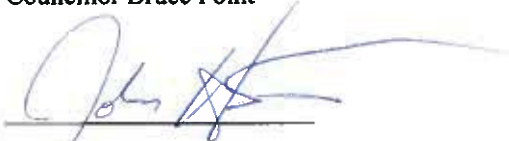
Councillor Tracy Timothy



Councillor Bruce Point



Councillor Vern Pielle



Councillor John Hackett



Councillor Steven Galligos

**SCHEDULE I
ANNUAL BUDGET**

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	327,859
Surplus or Deficit Property Tax Revenue carried over from Previous Fiscal Years	5,216
TOTAL REVENUES	333,075

EXPENDITURES

1 General Government Expenditures	
a. Salary/Staff Training/Workshops/Consulting	97,200
b. General Administrative	35,075
c. BCAA and Board of Review	17,200
2 Protection Services	
a. Regional District Contribution	48,352
3 Transportation and Communication	
a. Roads and Streets	5,000
4 Environment Health Services	
a. Water Purification and Supply	5,175
5 Other Services	
a. CDPR Library Contribution	2,900
b. Street Lighting	2,000
6 Community Development	
a. Community Planning	5,000
7 Fiscal Services	
a. Tax Exemption	14,324

GRANTS

Home owner grant equivalents:	50,849
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OTHER EXPENDITURES

Municipal Service Agreements [list each]

CONTINGENCY AMOUNTS	30,500
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RESERVE FUNDS**Payments into Reserve Funds:**

Capital Projects Fund	30,500
Income Stabilization Fund	0

Draw from Reserve Funds:

Income Stabilization Fund	-11,000
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TOTAL EXPENDITURES	333,075
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BALANCE	0
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**SCHEDULE II
ANNUAL GRANTS**

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|----------|---|----------|
| 1 | The following home owner grants are approved for those persons who fall under Schedule I to the HOGA: | \$570.00 |
| 2 | The following grants are approved for those persons over the age of sixty-five (65) and those persons who fall under Schedule II to the HOGA: | \$845.00 |