



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 Muskeg Lake Cree Nation in the Province of Saskatchewan,

Muskeg Lake Cree Nation Annual Expenditure Law, 2008

Dated at Kamloops, British Columbia this 26th day of June, 2008.

On behalf of the First Nations Tax Commission

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



**MUSKEG LAKE CREE 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 Muskeg Lake Cree Nation has enacted Bylaw No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax Bylaw), which law has been deemed to be a property taxation law 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 Muskeg Lake Cree Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree 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 Bylaw No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax Bylaw);

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

“First Nation” means the Muskeg Lake Cree 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 Bylaw No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax Bylaw).

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

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

5. A contingency fund is hereby established and shall include 1% of the revenues of the taxation under the Taxation Law.

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 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.

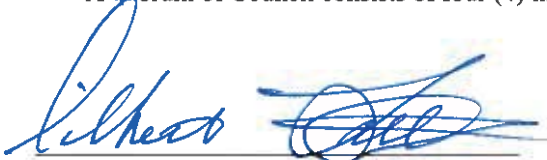
11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

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 July 1, 2008 and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24th day of June 2008, at Muskeg Lake Cree Nation, in the Province of Saskatchewan.

A quorum of Council consists of four (4) members of Council.



Chief Gilbert Ledoux



Councillor Danny Lafond



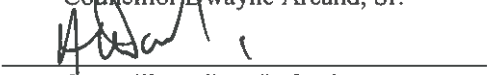
Councillor Geraldine Arcand



Councillor Stewart Greyeyes



Councillor Dwayne Arcand, Sr.



Councillor Albert Lafond



Councillor Cliff Tawpisin

**SCHEDULE I
ANNUAL BUDGET**

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	279,334
Surplus or Deficit Property Tax Revenue carried over from Previous Fiscal Years	<u>0</u>
TOTAL REVENUES	279,334

EXPENDITURES

1 General Government Expenditures

a. Salary Staff Training/Workshops/Consulting	0
b. General Administrative	12,190

2 Transportation and Communication

a. Roads and Streets	0
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3 Environment Health Services

a. Water Purification and Supply	
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4 Other Services

5 Community Development

a. Servicing (roads, sewer, water, etc.) of Parcel D of Asimakaniseekan Askiy Reserve #102A	100,000
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6 Fiscal Services

a. Tax Exemption Aspen Dev'ts	14,288
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OTHER EXPENDITURES

Municipal Service Agreements (City of Saskatoon)	124,905
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CONTINGENCY AMOUNTS

2,793