

CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.1-5 and amendments thereto, I certify that the attached copy of the Lower Similkameen Indian Band 2002 Taxation Expenditure By-law dated August 28, 2002 is a true copy of the said by-law.

A handwritten signature in black ink, appearing to read 'Thomas Howe', written over a horizontal line.

Thomas Howe
Director, Lands and Trust Services,
a superintendent as defined in
Section 2(1) Indian Act RSC 1985

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following
by-law made by the Lower Similkameen Indian Band, in the Province of
British Columbia, at a meeting held on the 28th day of August 2002.

- **Lower Similkameen Indian Band
2002 Taxation Expenditure By-law**

A handwritten signature in black ink, appearing to read "Robert J. ...".

Dated at Ottawa, Ontario this 30th day of November 2002.

Canada

**Legal Code
of the
Lower Similkameen Indian Band
2002 Taxation Expenditure Bylaw**

Legal Code of the Lower Similkameen Indian Band

Lower Similkameen Indian Band 2002 Taxation Expenditure Bylaw

WHEREAS: The Lower Similkameen Indian Band Taxation Expenditure Bylaw was passed by the Chief and Council of the Lower Similkameen Indian Band in the best interest of the members of the Lower Similkameen Indian Band in accordance with section 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Lower Similkameen Indian Band pursuant to enabling bylaws made in accordance with section 83(1) of the *Indian Act*; and

NOW BE IT HEREBY RESOLVED THAT: The following Lower Similkameen Indian Band Taxation Expenditure Bylaw 2002 is hereby enacted pursuant to section 83(2) of the Indian Act for the purposes of the expenditure of monies collected by the Lower Similkameen Indian Band pursuant to enabling bylaws of the Lower Similkameen Indian Band made in accordance with section 83(1) of the Indian Act;

1. **Short Title**

The Lower Similkameen Indian Band Taxation Expenditure Bylaw may be cited in short form as the "Expenditure Bylaw".

2. **Definitions**

In this Expenditure Bylaw,

"**Annual Budget**" means the budget for a Fiscal Year projecting all revenues and expenditures anticipated to be required for the provision of Local Services on-reserve during that Fiscal Year, as approved by the Band Council;

"**Band**" means the Lower Similkameen Indian Band and any successor thereto;

"**Band Council**" means the Chief and Council of the Band as elected by the eligible members of the Band pursuant to the *Indian Act* and any successor thereto;

"**Band Council Resolution**" means a motion passed and approved by a majority of the councilors of the band;

"**Fiscal Year**" means January 1 of any calendar year to December 31 of the same year;

"**Indian Act**" means the *Indian Act*, R.S.C. 1985, c. I-5, and any amendments thereto and regulations authorized thereunder;

“Local Services” include:

General Government Services which include the following; tax appeals, tax administration, legislative, computers, general administration.

Taxes for Other Governments which includes the following; Provincial Government, Regional District Hospital, First Nations Finance Authority, Assessment Authority.

Protective Services which include the following; 911 administration, fire protection, police protection, inspections, emergency measures, animal/pest control.

Transportation Services which include the following; parking, street lights, public transit, traffic signals, roads and streets, roadsigns, transportation planning and engineering.

Recreational and Cultural Services include; local playground and parks, community center, local arena, local cultural facilities, local pool.

Fiscal Services include; contribution to reserve funds, homeowner grants, debt charges, capital funds, conditional transfers to other governments.

Community Development Services include; planning, engineering, housing, social assistance, public health, library.

Environmental Health Services include; water, refuse, sewer.

Other Expenditures include; surplus for year, other.

“Local Improvements” includes the following works and any combination of them:

- (a) opening, widening, straightening, extending, grading, leveling, diverting or paving a road;
- (b) constructing a sidewalk, foot crossing, curbing bridge, culvert or embankment forming part of a street or constructing a system of storm drainage;
- (c) making, deepening, enlarging, or lengthening a common sewer or water system;
- (d) making sewer or water service connections to the road line on land abutting the main;
- (e) constructing a conduit for wires or pipes along or under a road;
- (f) public works services as they apply to the Reserve;
- (g) reconstructing, replacing or repairing of the above;

“Minister” means the Minister of Indian Affairs and Northern Development and any of the Minister’s duly authorized delegates;

“Provisional Budget” means an interim or preliminary budget projecting revenues and expenditures anticipated to be required for the provision of Local Services on Reserve during all or part of that Fiscal Year but not an Annual Budget; .

“Reserve” means those lands:

- (a) the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise than absolutely, and
- (b) that are within the boundaries of the Lower Similkameen Indian Reserves and any additions to Reserve subsequent to the enactment of this Expenditure Bylaw.

“Stabilization Fund” means a fund designed to hold any surplus monies remaining in the Taxation Fund at the end of the Fiscal year specified in the Expenditure Bylaw Annual Budget Schedule.

“Surveyor of Taxes” means the Surveyor of Taxes appointed in accordance with the Lower Similkameen Indian Band Taxation Bylaw in force and effect from time to time.

“Taxation Fund” is defined in and established pursuant to the Lower Similkameen Indian Band Taxation Bylaw in force and effect from time to time.

3. Budgets

- 3.1 On or before March 1 of each Fiscal Year, the Band Council will by Band Council Resolution direct the preparation of a Provisional Budget by the Band's employee(s) or agent(s).
- 3.2 On or before June 30 of each Fiscal Year, the Band Council will prepare the Annual Budget and will by bylaw add the Annual Budget as a schedule to the Expenditure Bylaw.

4. Authorized Expenditures

- 4.1 All expenditures, including all costs of administrations, collections, realization of security, complaints, legal and consultant services, education, training and honoraria from the Taxation Fund will be made in accordance with the Annual Budget and the Lower Similkameen Indian Band Property Taxation Bylaw and when made are authorized expenditures from the Taxation Fund provided section 2.2 above has been complied with.
- 4.2 All funds received pursuant to the Lower Similkameen Indian Band Taxation Bylaw will be deposited in the Taxation Fund.
- 4.3 All monies deposited in the Taxation Fund and any interest earned thereon will be expended in accordance with the Expenditure Bylaw Annual Budget solely for local purposes including the provision of Local Services on Reserve, capital projects and all costs associated with the administration and enforcement of the Lower Similkameen Indian Band Property Assessment and Taxation Bylaws in accordance with subsection 3.1.

- 4.4 All surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure bylaw Annual Budget Schedule may be transferred into the Stabilization Fund and may be applied towards the operation and administration costs for the next Fiscal year, overruns on existing capital projects or for any other contingencies.
5. **Extension of Time**
- 5.1 Provided that there has been substantial compliance with the provisions of this Expenditure Bylaw, a procedural irregularity, technical failure to carry out a provision of this Expenditure Bylaw or an insubstantial failure to comply with a requirement of this Expenditure Bylaw by the Band Council, the Surveyor of Taxes or any other person appointed to carry out the administration or enforcement of this Expenditure Bylaw does not in itself constitute a failure to comply with this Expenditure Bylaw by such person.
- 5.2 The chief and council may by Band Council Resolution extend the time for a period of thirty days by or within which anything is required to be done pursuant to this Expenditure Bylaw and anything done by or within such extended time is as valid as if it had been done by or within the time otherwise provided for in this Expenditure Bylaw.
6. **Bylaw Remedial**
- 6.1 This Expenditure Bylaw is to be construed as being remedial and is to be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.
7. **Tense**
- 7.1 Where a provision or Schedule of this Expenditure Bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present, future or past tenses.
8. **Head Notes**
- 8.1 Head notes, marginal notes and headings form no part of this Expenditure Bylaw and are to be construed as being inserted for convenience of reference only.
9. **Severance of Sections**
- 9.1 A finding by a court of competent jurisdiction that a section or provision of this Expenditure Bylaw is void does not affect or bear upon the validity of any other section or provision of this Expenditure bylaw or this Expenditure Bylaw as a whole, same remaining in full force and effect, subject to section 10.1 below, notwithstanding the severance of such void section or provision.

10. Use of Forms and Words

10.1 In this Expenditure Bylaw,

- (a) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this Expenditure Bylaw;
- (b) words in the singular include the plural, and words in the plural include the singular; and
- (c) where a word or expression is defined, other parts of speech and grammatical forms of the same word or expression have corresponding meanings.


11. Amendments


11.1 Any section of this Expenditure bylaw may be amended by the Band Council by a bylaw passed and approved in accordance with appropriate section or sections of the *Indian Act* or constitution of the Band as the case may be.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Lower Similkameen Indian Band held at the Lower Similkameen Indian Band Administration Office, Keremeos, British Columbia, this 28 day of August, 2002.


Chief


Councillor


Councillor


Councillor

Councillor

Comprising the majority of those members of the Band Council of the Lower Similkameen Indian Band present at the aforesaid meeting of the Band Council, a quorum of the Band Council being three members and the number of members of the Band Council present at the aforesaid meeting of the Band Council being 3.