


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Lakahahmen First Nation Budget and Expenditure By-law dated February 21, 1995 is a true copy of the said by-law.



Richard Frizell
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

On behalf of the Minister of Indian Affairs and Northern Development,
I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the
following by-law made by the Lakahahmen First Nation, in the Province
of British Columbia, at a meeting held on the 21st day of February 1995.

- **Lakahahmen First Nation Budget and Expenditure By-law**

Dated at Hull, Quebec

this 26th day of April 1995.


Dan E. Goodleaf
Deputy Minister

**LAKAHAHMEN FIRST NATION
BUDGET AND EXPENDITURE BY-LAW**

WHEREAS pursuant to section 83(1)(a) of the *Indian Act* the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS pursuant to section 83(2) of the *Indian Act*, an expenditure made out of moneys raised under section 83(1) of the Act must be made under the authority of a by-law of the council of a band;

AND WHEREAS the Council of the Lakahahmen First Nation, also known as the Lakahahmen Indian Band, enacted the Lakahahmen First Nation Property Taxation By-law on December 1994;

BE IT HEREBY RESOLVED that the Chief and Council of the Lakahahmen First Nation enacts the following By-law pursuant to section 83(2) the *Indian Act* for the purpose of authorizing the expenditure of moneys raised under the Taxation By-law;

PART 1 - INTERPRETATION

SHORT TITLE

1.1 This By-law may be cited as the Expenditure By-law.

DEFINITIONS

2.1 In this By-law:

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

"administrative costs" include but are not limited to:

1. remuneration of the head assessor, Collector and any other assessors or employees engaged by the First Nation to

administer this By-law, the Assessment By-law, Taxation By-law the Expenditure By-law or the Rates By-law;

2. remuneration of the members of the Assessment Appeal Committee and Court of Revision as authorized by the Assessment By-law;
3. legal fees incurred in preparing and defending any challenges to this By-law, the Assessment By-law and the Taxation By-law; and
4. any other costs reasonably incurred by the First Nation in preparing, administering, enforcing and defending this By-law, the Assessment By-law, the Taxation By-law, the Expenditure By-law and the Rates By-law;

"annual budget"

means a statement of the estimated revenues to be raised or received under the Taxation By-law from the taxation of land, interests in land, and any improvements thereon within the assessment area and estimated expenses of the First Nation in providing local government services and utility services to the assessment area for a fiscal year;

"assessment area"

means assessment area as defined in the Assessment By-law;

"Assessment By-law"

means the Lakahahmen First Nation Assessment By-law dated December 1994 and any amendments thereto;

"Assessment Review Committee"	means the Assessment Review Committee as described in Part 8 of the Assessment By-law;
"British Columbia Assessment Authority"	means British Columbia Assessment Authority as defined in the Assessment By-law;
"Chief and Council"	means the Chief and Council as defined in the Assessment By-law;
"Collector"	means Collector as defined in the Taxation By-law;
"Court of Revision"	means Court of Revision as defined in the Assessment By-law;
"First Nation"	means the Lakahahmen First Nation, also known as the Lakahahmen Indian Band which is a band as defined in section 2(1) of the Act;
"First Nation Resolution"	means First Nation Resolution as defined in the Assessment By-law;
"fiscal year"	means January 1 of any year to December 31 of the same year;
"head assessor"	means the head assessor as defined in the Assessment By-law;
"interest holder"	means interest holder as defined in the Assessment By-law;
"local government services"	means local government services as defined in the Taxation By-law;

"local improvement"	means local improvement as defined in the Taxation By-law;
"Minister"	means the Minister of Indian Affairs and Northern Development;
"Municipal Act"	means the <i>Municipal Act</i> , R.S.B.C. 1979, c. 290 and any amendments thereto;
"occupier"	means occupier as defined in the Assessment By-law;
"provincial authority"	means provincial authority as defined in the <i>Assessment Act</i> ;
"provisional budget"	means a preliminary and interim statement of the estimated revenues and expenses to be raised by the First Nation under the Taxation By-law for all or part of a fiscal year;
"Rates By-law"	means the Lakahahmen First Nation Rates By-law dated December 1994 and any amendments thereto;
"reserve"	means reserve as defined in the Act;
"Taxation By-law"	means the Lakahahmen First Nation Property Taxation By-law dated December 1994 and any amendments thereto;
"taxation fund"	means the account or accounts maintained in the name of the First Nation at a financial institution which account or accounts have been designated solely for the purpose of depositing moneys raised or received under the Taxation By-law;

- "taxation roll" means taxation roll as defined in the Taxation By-law;
- "Taxation (Rural Area) Act" means the *Taxation (Rural Area) Act*, R.S..B.C. 1979, c.400 and any amendments thereto; and
- "utility services" means utility services as defined in the Taxation By-law.

BY-LAW NOT PREJUDICIAL TO ABORIGINAL RIGHTS

- 3.1 Nothing in this By-law, its administration or the exercise of any powers thereunder shall be interpreted as having any adverse impact on the aboriginal rights, titles or interests of the First Nation or any member of the First Nation.

PART 2 - PREPARATION OF ANNUAL BUDGET

- 4.1 On or before November 30 in each year, the Chief and Council shall, by First Nation Resolution direct the preparation of a provisional budget for the following fiscal year.
- 4.2 On or before April 15 of the fiscal year immediately following the preparation of a provisional budget, the Chief and Council shall by First Nation Resolution adopt an annual budget.
- 4.3 The Chief and Council shall submit the annual budget to the Minister for approval in accordance with section 83(1) of the *Indian Act*.

**PART 3 - INVESTMENT AND EXPENDITURE
OF TAXATION MONEYS**

INVESTMENT OF TAXATION MONEYS

- 5.1 All revenue raised under the Taxation By-law shall be deposited into the taxation fund.
- 5.2 All monies deposited into the taxation fund may be invested in
- 5.2.1 securities of Canada or of a province;
 - 5.2.2 securities guaranteed for principal and interest by Canada or by a province;
 - 5.2.3 investments guaranteed by a chartered bank; or
 - 5.2.4 deposits in a savings institution or evidence of membership in a credit union or trust company.

EXPENDITURE OF TAXATION MONEYS

- 6.1 The Chief and Council may, by First Nation Resolution, authorize the expenditure of monies deposited in the taxation fund for the following purposes:
- 6.1.1 payment of administrative costs incurred by the First Nation in preparing, administering, enforcing and defending this By-law, the Assessment By-law, Taxation By-law and the Rates By-law;
 - 6.1.2 where the First Nation has entered into an agreement with the British Columbia Assessment Authority for the provision of assessment services, for payment to the British Columbia Assessment Authority for the provision of such assessment services;

- 6.1.3 where the First Nation has entered into an agreement with a provincial authority for the provision of tax collection services, for payment to the provincial authority for the provision of such tax collection services;
 - 6.1.4 where local government services are provided by the First Nation, for payment of the actual costs incurred by the First Nation in providing such local government services;
 - 6.1.5 where the First Nation has entered into an agreement with a provincial authority for the provision of local government services, for payment to the provincial authority for the provision of such local government services;
 - 6.1.6 where utility services are provided by the First Nation for payment of the actual costs incurred by the First Nation in providing such utility services;
 - 6.1.7 where an agreement has been entered into with a provincial authority for the provision of utility services, for payment to the provincial authority for the provision of such utility services;
 - 6.1.8 payment of costs incurred by the First Nation in constructing local improvements;
 - 6.1.9 payment of costs incurred by the First Nation in constructing specific local improvements; and
 - 6.1.10 payment of tax refunds, interest on prepaid taxes or any other amounts which the First Nation is required to make to interest holders or occupiers under the Taxation By-law.
- 6.2 The Chief and Council may charge the person named in the taxation roll with all reasonable costs which are incurred in the collection of all taxes levied under the Taxation By-law, and any interest and penalties added to such taxes and until the costs incurred in the collection of such taxes, interests and penalties are recovered from the person named in the

taxation roll, may pay for the costs of the same out of taxes collected by the Collector under the Taxation By-law.

- 6.3 No expenditure shall be made out of the taxation fund that
- 6.3.1 is not authorized under this By-law;
 - 6.3.2 would result in an expenditure in excess of moneys on deposit in the taxation fund; or
 - 6.3.3 would reduce the balance available in the taxation fund so that it would not be sufficient to meet the commitments chargeable against it.
- 6.4 All expenditures of monies deposited in the taxation fund shall be authorized by a First Nation Resolution.

PART 4 - GENERAL PROVISIONS

TENSE

- 7.1 Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

HEADINGS

- 8.1 The headings contained in this By-law are inserted for convenience of reference only and form no part of this By-law.

PLURAL

- 9.1 Whenever the singular or masculine is used in this By-law, the same shall be construed as meaning the plural or feminine.

CONFIDENTIALITY

10.1 A person who has custody of or control over information or records under this By-law shall not disclose the information or records to any other person except:

10.1.1 in the course of administering or enforcing this or any other By-law of the First Nation,

10.1.2 in court proceedings relating to this or any other By-law of the First Nation.

DATE IN FORCE

11.1 This By-law is in force from the date of the approval of the Minister.

AMENDMENT

12.1 Any section of this By-law may be amended by a by-law of Chief and Council and approved by the Minister.

SEVERABILITY

13.1 A finding by a court that a provision of this By-law is void or invalid shall not affect the validity of the rest of the By-law.

EXTENSION OF TIME

14.1 The Chief and Council may, by First Nation Resolution, extend the time within which anything under this By-law is required to be done, and anything done within the extended period of time is as valid as if it had been done within the time provided for by this By-law.

This By-law is hereby made and approved at a duly convened meeting of the Chief and Council of the Lakahahmen First Nation, also known as the Lakahahmen Indian Band this 21 day of February 1995.

John Lamb

Chief

Liz Hebble

Councillor

William Kelly

Councillor

Edgarith Paul

Councillor