

CERTIFICATION

Pursuant to Section 83, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Sliammon First Nation 2001 Annual Expenditure Bylaw dated 22nd day of May, 2001 is a true copy of the said bylaw.



Kumar Dhir, Director
Lands and Trust Services,
a Superintendent as defined in
Sec 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 bylaw
made by the Sliammon First Nation, in the Province of British Columbia, at a
meeting held on the 22nd day of May 2001.

- **Sliammon First Nation
2001 Annual Expenditure Bylaw**

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

Dated at Ottawa, Ontario this 6th day of August 2001.

Canada

Sliammon Taxation Authority

.....
Annual

Property Taxation Expenditure Bylaw

For Band Council Resolution
.....

Prepared by
Kevin Blaney,
Surveyor of Taxes

for
Chief & Council
Sliammon First Nation

Real Property Taxation

May 22, 2001

Sliammon First Nation

Property Tax Expenditure Bylaw

WHEREAS:

A. The property assessment bylaw and the property taxation bylaw were made pursuant to subsection 83(1) of the Indian Act for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the property taxation bylaw), including rights to occupy, possess or use land in the "reserve"

B. Subsection 83(2) of the Indian Act provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the Indian Act must be made under the authority of a bylaw of the council of the band;

C. Subsection 12 of the property taxation bylaw authorizes the making of certain expenditures out of property tax revenue and , in addition, the taxation expenditure bylaw was enacted for the purpose, inter alia, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

D. Council wishes to revoke the taxation expenditure bylaw and to authorize expenditures (in addition to those authorized under subsection 12 (2) of the property taxation bylaw) to be made out of property tax revenue from time to time in this bylaw;

NOW BE IT HEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the Indian Act and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

Short Title

1. This bylaw may be cited for all purposes as the Sliammon First Nation Property Tax Expenditure Bylaw.

Interpretation

2. In this bylaw, including without limiting the generality of the foregoing in the recitals and this section:

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes,

" **band**" means the Sliammon First Nation,

"**band council resolution**" means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band.

"**community works**" includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, longhouse, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto,

" **community services**" includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services.

"**council**" means the council of the Sliammon First Nation within the meaning of subsection 2(1) of the Indian Act R.S.C. 1985, c.I-5, as elected by the band members from time to time pursuant to the custom of the band.

"**fiscal year**" means April 1 of a calendar year through March 31 of the following calendar year.

"**general government services**" includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, bylaw and programs and the administration and operation of department of the band.

"**minister**" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister.

"permitted property taxation bylaw expenditures" means those expenditures out of property tax revenue authorized to be made under subsection 12 of the property taxation bylaw.

"property assessment bylaw" means the Sliammon First Nation Property assessment Bylaw approved and passed by the council on the 10th day of August, 1995 and approved by the minister on the 30th day of November, 1995, as amended from time to time,

"property taxation bylaw" means the Sliammon First Nation Property Taxation Bylaw approved and passed by the council on the 10th day of August, 1995 and approved by the minister on the 30th day of November, 1995, as amended from time to time,

"Property tax revenue" includes all taxes and other moneys raised under the property taxation bylaw, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time,

"public works" includes:

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining, or operating:
 - (i) roads, streets, overpass, underpass, sidewalks, foot crossing, curbing bridges, tunnels culverts, embankments, and retaining walls,
 - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasement, transformer structures and other related works and facilities.
 - (iii) conduits for wires, fibre-optics and pipes for purpose other than providing public lighting within reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities.
 - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main.
 - (v) sewerage treatment and water treatment works, facilities and plants,
 - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river, and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto,

- (b) remediating environmentally reserve lands, and
- (c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials,

"**reserve**" means those lands 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,

"**surveyor of taxes**" means the surveyor of taxes appointed by council under the Sliammon First Nation Property Taxation Bylaw.

"**taxation expenditure bylaw**" means the Taxation Expenditure Bylaw referred to in section 2.

"**utility services**" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

Authorization of Expenditure of Property Tax Revenue

- 3. (1) This bylaw authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.
- (2) Without limiting the generality of subsection (1) but for greater certainty, this bylaw authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation bylaw expenditure, public works and utility services.

Annual Property Tax Budget

- 4. (1) On or before April 30th in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before July 31st of the same fiscal year.

- (2) An annual property tax budget may, but is not required to, be in form of that draft annual property tax budget attached as *Schedule A* to this bylaw.
- (3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this bylaw shall be made pursuant to an annual property tax budget that has been approved by band council resolution.
- (4) For greater certainty:
 - (a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget, and
 - (b) nothing in this bylaw shall have the effect of amending subsection 12 of the property taxation bylaw or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

Property Tax Revenue Accounts

- 5. (1) All property tax revenue shall be deposited in a *special* account or accounts maintained in the name of the band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.
- (2) Any surplus property tax revenue raised during a fiscal year that is not required approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

Administration and Enforcement

- 6. The surveyor of taxes shall administer this bylaw.

Bylaw Remedial

- 7. This bylaw shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

Miscellaneous

- 8. (1) Head notes, marginal notes and provision headings form no part of this bylaw but shall be construed as being inserted for convenience of reference only.
- (2) A finding by a court of competent jurisdiction that a section or provision of this bylaw is void or invalid shall not effect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole.

- (3) Where a provision in this bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
- (4) In this bylaw words in the singular include the plural, and words in the plural include the singular.

Coming into Force

9. This bylaw shall come into force immediately upon being by the minister.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Sliammon First Nation held at the Sliammon First Nation Administration Office, (RR# 2 Sliammon Road, Powell River, B.C. V8A-4Z3), this 22 day of May 2001

A Quorum of Council consists of 5 Band Councillors.

MOVED BY: _____ **SECONDED BY:** _____

CHIEF Bruce Point

Norman Gallagher
COUNCILLOR
Norman Gallagher

COUNCILLOR
Gloria Francis

Donna Tom
COUNCILLOR
Donna Tom

COUNCILLOR
Clint Williams

Walter Paul
COUNCILLOR
Walter Paul

COUNCILLOR
Lawrence Harry

Maynard Harry
COUNCILLOR
L. Maynard Harry

Steven Galligos
COUNCILLOR
Steven Galligos

EXPENDITURE BYLAW POLICY

Purpose

1. Expenditures made out of moneys raised pursuant to subsection 83 (1) of the Act must be so made under the authority of a bylaw of the council of the band. This policy explains the restrictions on expenditures pursuant to subsection 83 (2) of the Indian Act. This policy should be read for information or explanations regarding.
 - **Policy:** The principles and requirements which govern the use of subsection 83(2).
 - **Process:** The steps involved in expenditure bylaw approval.
2. **An expenditure policy is needed to state clearly:**
 - what is expected from First Nations entering taxation and
 - what the role of the Indian Taxation Advisory Board is in the bylaw approval process.

General

3. In this policy, the term "First Nation" means "band" as it is defined in the *Indian Act*.
4. Under subsections 83 (2) of the *Indian Act* , ***an expenditure made of moneys raised pursuant to subsection (1) must be so made under the authority of a by-law of the council of the band.***
5. **Expenditures must be for "local purposes"** extending to matters undertaken by a First Nations Council to the benefit of the First Nation and its members. Local purposes include but are not limited to:
 - **Infrastructure:** roads primarily for First Nations use, for example :
 - **Public buildings:** First Nations office or hall used for First Nation purposes, for example;
 - a. Public services: fire halls, police stations or schools serving the reserve, for example:
 - b. Utilities: generating stations for First Nation use, for example;
 - c. Recreation: arena, park, beach for First Nation use, for example;

- d. Health: nursing station, health centre or seniors' home for First Nation members, for example;

Public use: church, cemetery or monument, for example;

Administration: Salaries and costs associated with collections, assessment, tax administration, legal costs, bylaw preparation, for example;

Authorities

6. The Indian Taxation Advisory Board's policy is governed by subsections 83(1) and 83(2) of the *Indian Act* which states that:

83.(1) without prejudice to the powers conferred by section 81, the council of a band may, subject to the approval of the Minister make bylaws for any or all of the following purposes, namely,

(a) subject to subsection (2) and (3) taxation for local purposes of land, or interest in land, in the reserve, including rights to occupy, possess or use land in the reserve;

83. (2) An expenditure made out of moneys raised pursuant to subsection 83(1) must be made under the authority of a bylaw of the council of the band

Policy

7. It is required that the First Nations pass a bylaw to authorize expenditures of moneys raised pursuant to subsection 83(1).
8. Expenditure bylaws establish a standing general approval of expenditure of tax revenues local purposes.
9. First Nations may establish an annual budget based on revenues generated through the collection of real property taxes. The approval expenditure bylaw then becomes the financial authority for implementing the budget.
10. Expenditures made under such a bylaw must be for local purposes of land, interest in lands, in the reserve, including rights to occupy, possess or use land in the reserve.
11. An expenditure bylaw model is available to First Nations by the Indian Taxation Advisory Board.

Process

12. Expenditure bylaw approval process: The bylaw will:

1. be sent by First Nations to the Indian Taxation Advisory Board;
2. be sent by the Board to the Department of Justice for review if significant departure from model;
3. according to the review it received, the following steps apply:
 - a. If the bylaw has not been drafted according to standard (see model in appendix "A") or does not meet legal draft requirements (Canadian Bar Association), it shall be sent back to the First Nation for modifications.
 - b. If the expenditure bylaw meets standards and requirements it will be "introduction to Real Property Taxation on Reserve" Indian Taxation.

2001/02 Provisional Taxation Budget 1 - May 12, 2001

Revenue:

Assessed Values:	Rate	Taxes Payable
Class 1 Residential	\$17,791,900.00	9.4931
Class 6 Commercial		\$168,900.29
Class 1 (additional) Residential		\$0.00
Class 2 Utilities	\$ 269,700.00	34.9878
(excluding BC Hydro)		\$ 7,627.16
		(\$ 4,386.26)
	Total Taxes Payable:	\$172,141.19
	Less Hog	\$ 16,763.42
	Less Shog	\$ 26,060.44
Total Taxes Collected:		\$129,317.33
Additional Revenue:		
Water user fee		\$7,920.00
Interest earned		\$4,389.98
	Total Revenue	\$141,627.31

2001/02 Provisional Budget

Capital Projects Fund	\$ 12,931.73
Income Stabilization Fund	\$ 12,931.73
Water User Fee	\$ 8,220.00
Regional District contribution	\$ 31,185.00
Administration costs:	
Tax Administrator:	
Salary	\$ 53,434.00
Admin. Fees	
Group Insurance	\$ 2,157.96
CPP	\$ 1,329.96
UIC	\$ 3,169.12
WCB	\$ 418.56
Pension Plan	\$ 1,777.00
Administration	\$ 436.00
Telephone & Fax	\$ 2,500.00
Travel Training/Staff	\$ 3,500.00
Workshops	\$ 1,000.00
Contingency	\$ 600.00
Technical Support	\$ 1,000.00
Legal Fees	\$ 1,500.00
Appeal Process	\$ 100.00
BCAA	<u>\$ 2,200.00</u>
Total Administrative costs:	\$132,171.06
Total Budget:	<u>\$132,171.06</u>