



FIRST NATIONS TAX COMMISSION
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

*SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2023*

Dated at Kamloops, British Columbia this 26th day of May, 2023.



Chief Commissioner C.T. (Manny) Jules
On behalf of the First Nations Tax Commission



SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2023

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2023*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Squamish Real Property Assessment Law, 2010*;

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

“First Nation” means the Squamish 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 as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Squamish Real Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2023 and ending December 31, 2023, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

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

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.


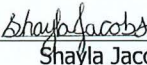


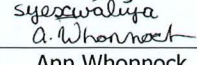
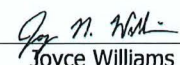

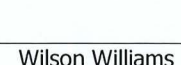
11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 18 day of May, 2023 at which the required quorum of four (4) members of Council was present throughout.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 4 COUNCILLORS	SQUAMISH NATION COUNCIL		320 SEYMOUR BLVD	
	MEETING HELD AT:		NORTH VANCOUVER, B. C.	
	DATED:		May 18, 2023	
	MOVED BY:	Stewart Gonzales	SECONDED BY	Chief Richard Williams
 _____ Stewart Gonzales Sempulyan				
 _____ Shayla Jacobs Sumkwaht				
 _____ Dustin Rivers Sxwchálten iy Xelsílem		 _____ Kristen Rivers Tiyáltelut		 _____ Ann Whonnock Syexwáliya
 _____ Joyce Williams		 _____ Chief Richard Williams Xwélxwelacha Siyam		 _____ Wilson Williams Sxwíxwtn

SCHEDULE
2023 ANNUAL BUDGET

<u>PART 1: REVENUES</u>	\$
1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	11,390,677
2. Squamish Nation Own Source Revenue Contribution	21,515,526
TOTAL REVENUES	32,906,203

<u>PART 2: EXPENDITURES</u>	
1. General Government Expenditures	
a. Executive and Legislative	2,344,468
b. General Administrative	4,342,281
c. Other General Government	5,146,911
2. Protection Services	
d. Other Protective Services	671,580
3. Transportation	
a. Roads and Streets	1,977,750
4. Recreation and Cultural Services	
a. Recreation	2,400,901
b. Culture	1,477,733
c. Heritage Protection	117,490
d. Other Recreation and Culture	1,309,622
5. Community Development	
a. Housing	1,110,016
c. Community Planning	1,773,933
6. Environment Health Services	
e. Other Environmental Services	4,205,535
7. Fiscal Services	
e. Other Fiscal Services	194,736
8. Other Services	
d. Education	768,899
e. Other Service – Purchased Local Gov’t Services	4,382,089
9. Grants:	
a. Home owner grant equivalents:	112,725
10. Contingency Amount	569,534
11. Transfers into Reserve Funds	-

12. Repayment of moneys borrowed from Reserve Funds	-
TOTAL EXPENDITURES	32,906,203

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	-
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	-

BALANCE **\$ 0**

Note: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. The District of West Vancouver – comprehensive municipal services	\$ 2,991,056
b. The District of North Vancouver – comprehensive municipal services	\$ 726,900
c. The City of Vancouver - comprehensive municipal services	\$ 364,328
d. The City of North Vancouver - comprehensive municipal services	\$ 189,647
e. The District of Squamish - comprehensive municipal services	\$ 110,158

Homeowners grants are comparable to those offered off reserve.

DISTRICT EXPENDITURES ON LOCAL SERVICES

Capilano Taxation District	
Squamish Nation Own Source Revenue Contribution	12,787,108
Tax Revenue	8,117,047
TOTAL REVENUES	20,904,155
Property Related Expenditures	20,904,155
Home Owner Grant equivalents	80,000
General Government Expenditures	8,088,337
Protection Services	483,076
Transportation	1,486,946
Recreation and Culture	2,850,149
Community Development	2,168,261
Environment Health Services	1,774,238
Fiscal Services	146,410
Other Services	429,830
Contingency Amounts	405,852
Comprehensive Service Agreement	2,991,056
EXPENDITURES SHORT / OVER REVENUES	-

Seymour Taxation District	
Squamish Nation Own Source Revenue Contribution	(0)
Tax Revenue	1,806,293
TOTAL REVENUES	1,806,293
Property Related Expenditures	1,806,293
Home Owner Grant equivalents	1,500
General Government Expenditures	510,914
Protection Services	16,781
Transportation	52,327
Recreation and Culture	131,726
Community Development	76,302
Environment Health Services	179,250
Fiscal Services	5,152
Other Services	15,126
Contingency Amounts	90,315
Comprehensive Service Agreement	726,900
EXPENDITURES SHORT / OVER REVENUES	-

Mission Taxation District	
Squamish Nation Own Source Revenue Contribution	3,376,296
Tax Revenue	677,418
TOTAL REVENUES	4,053,714
Property Related Expenditures	4,053,714
Home Owner Grant equivalents	29,000
General Government Expenditures	1,607,663
Protection Services	77,223
Transportation	240,799
Recreation and Culture	606,182
Community Development	351,132
Environment Health Services	824,880
Fiscal Services	23,710
Other Services	69,607
Contingency Amounts	33,871
Comprehensive Service Agreement	189,647
EXPENDITURES SHORT / OVER REVENUES	-

Stawamus Taxation District	
Squamish Nation Own Source Revenue Contribution	5,249,180
Tax Revenue	80,462
TOTAL REVENUES	5,329,642
Property Related Expenditures	5,329,642
Home Owner Grant equivalents	2,225
General Government Expenditures	1,245,014
Protection Services	94,501
Transportation	197,678
Recreation and Culture	1,686,822
Community Development	288,254
Environment Health Services	1,427,167
Fiscal Services	19,464
Other Services	254,336
Contingency Amounts	4,023
Comprehensive Service Agreement	110,158
EXPENDITURES SHORT / OVER REVENUES	-

Kitsilano Taxation District	
Squamish Nation Own Source Revenue Contribution	102,940
Tax Revenue	709,457
TOTAL REVENUES	812,397
Property Related Expenditures	812,397
Home Owner Grant equivalents	-
General Government Expenditures	381,729
Protection Services	-
Transportation	-
Recreation and Culture	30,867
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	-
Contingency Amounts	35,473
Comprehensive Service Agreement	364,328
EXPENDITURES SHORT / OVER REVENUES	-