



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 Tsuut'ina Nation in the Province of Alberta,

TSUUT'INA NATION ANNUAL EXPENDITURE LAW, 2024

Dated at Kamloops, British Columbia this 4th day of July, 2024.





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



TSUUT'INA NATION
ANNUAL EXPENDITURE LAW, 2024

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 Tsuut'ina Nation duly enacts as follows:

1. This Law may be cited as the *Tsuut'ina Nation Annual Expenditure Law, 2024*.

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;⁴

“Assessment Law” means the *Tsuut'ina Nation Property Assessment Law, 2018*;

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

“First Nation” means the Tsuut'ina 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 *Tsuut'ina Nation Property Taxation Law, 2018*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2024 and ending March 31, 2025 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.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of June, 2024, at Tsuut'ina, in the Province of Alberta.


A quorum of Council consists of seven(7) members of Council.



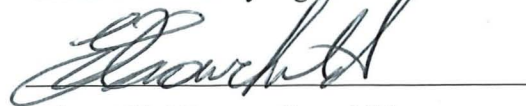
Head Chief Roy Whitney-Onespot



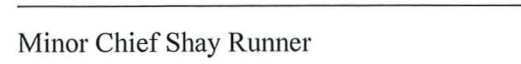
Minor Chief Kelsey Big Plume



Minor Chief Leon Littlelight



Minor Chief Emmett Crowchild



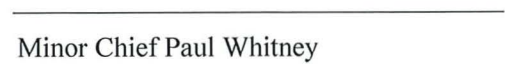
Minor Chief Shay Runner



Minor Chief Tyson Heavenfire



Minor Chief Steven Crowchild--



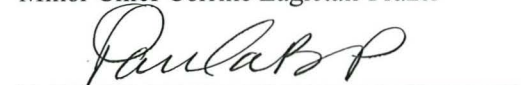
Minor Chief Paul Whitney



Minor Chief Corrine Eagletail-Frazer



Minor Chief Regena Crowchild



Minor Chief Paula Big Plume



Minor Chief Kendall Jacobs



Minor Chief Andrew Onespot Sr.

SCHEDULE A
ANNUAL BUDGET 2024

PART 1: REVENUES

A1.	Property tax revenues to be collected in budget year:	
a.	Property Tax Revenues	\$ 6,062,444.36
1.	Zone 1 Linear	\$ 999,920.12
2.	Zone 2 Taza Development	\$ 3,618,117.00
3.	Zone 1 Redwood Meadows	\$ 1,444,407.24

TOTAL REVENUES \$ 6,062,444.36

PART 2: EXPENDITURES

A.1.i	General Government Expenditures	
a.	Expenditure and Legislative	\$ 5,000.00
b.	General Administrative	\$ 60,000.00
c.	Other General Government	\$ 1,272,432.00
A.2.	Protective Services	
a.	Policing	
b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	
A.3.	Transportation	
a.	Roads and Streets	\$1,350,531.00
b.	Snow and Ice Removal	
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
A.4.	Recreation and Cultural Services	
a.	Recreation	
b.	Culture	
c.	Heritage Protection	
d.	Other Recreation and Cultural	
A.5.	Community Development	
a.	Housing	
b.	Planning & Zoning	
c.	Community Planning	

d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
A.6. Environment Health Services	
a. Water Purification and Supply	\$ 335,992,00
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Service	
A.7 Fiscal Services	
a. Long-Term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments	
d. Accelerated Debt Payment	
e. Other Fiscal Services	
A.8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	\$1,294,082.12
f. Redwood Stewardship Agreement	\$1,444,407.24
A.9. Contingency Amounts	\$ 300,000.00
TOTAL EXPENDITURES	\$6,062,444.36

PART 3: ACCUMULATED SURPLUS/DEFICIT

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|--|--------------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$746,644.37 |
| 2. Accumulated Deficit – revenue expenditures carried forward from
the previous budget year | NIL |

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

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| a. Redwood Meadows Stewardship Agreement | \$1,444,407.24 |
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Note: The Stewardship Agreement underlines that services provided for roads, parks, water treatment plant includes maintenance and upgrades as outlined in their approved general operational budget.