



First Nations Tax Commission
Commission de la fiscalité des premières nations

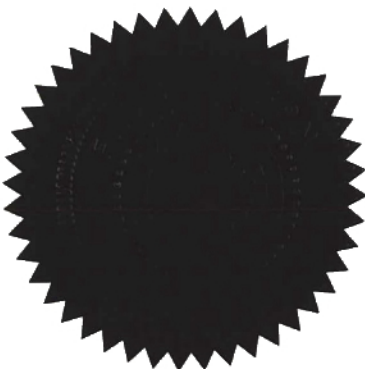
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Law, 2019

Dated at Kamloops, British Columbia this 13th day of June, 2019.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



**SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2019**

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, 2019*.
- 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*;

“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*.

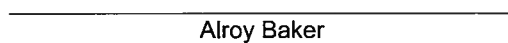
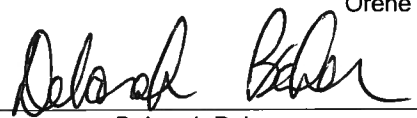
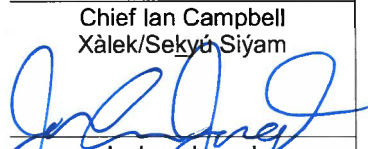
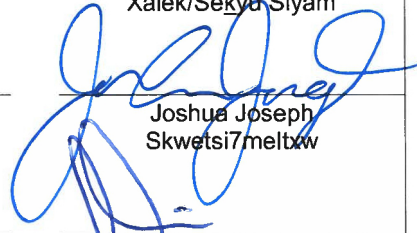
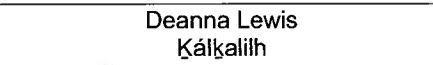
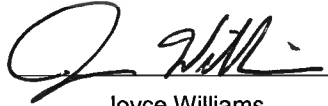
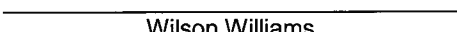
3. The First Nation’s annual budget for the budget year beginning January 1, 2019, and ending December 31, 2019, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance 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 Council on the 28th day of May, 2019, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL 320 SEYMOUR BLVD	
	MEETING HELD AT: NORTH VANCOUVER, B. C.	
	DATED: May 28, 2019	
	MOVED BY: Deborah Baker	SECONDED BY Christopher Lewis

		
Orene Askew	Alroy Baker K'etximtñ	
		
Deborah Baker K'ána	Richard E. Baker Kasalus	Chief Ian Campbell Xàlek/Sekyá Siyam
		
Brandon Darbyshire-Joseph Kátxelacha	Carla George Kwitelut/Kwelaw'ikw	Joshua Joseph Skwetsi7meltw
		
Christopher Lewis Syetáxtñ	Deanna Lewis Kálkalilh	Jacob E. Lewis III Xayil
		
Dustin Rivers Sxwcháften iy Xelsilem	Kristen Rivers Tiyáltelut	Joyce Williams
		
Wilson Williams Sxwíxwtn		Marcus Wooden Klakwagilagime

SCHEDULE
ANNUAL 2019 BUDGET

PART 1: REVENUES

Local revenues to be collected in budget year:

Property Tax Revenue	10,639,700
Squamish Nation Own Source Revenue Contribution	5,124,081
TOTAL REVENUES	15,763,781

PART 2: EXPENDITURES

General Government Expenditures

Executive and Legislature	1,826,223
General Administrative	1,205,177
Other General Government	3,161,243
TOTAL	6,192,643

Protection Services

Other Protective Services	136,459
TOTAL	136,459

Transportation

Roads and Streets	506,297
TOTAL	506,297

Recreation and Culture Services

Recreation	893,128
Culture	319,187
Heritage Protection	117,490
Other Recreation and Culture	270,475
TOTAL	1,600,280

Community Development

Housing	447,174
Planning and Zoning	-
Community Planning	191,798
TOTAL	638,972

Environment Health Services

Other environmental services	2,033,020
TOTAL	2,033,020

Fiscal Services

Other Fiscal Services	284,690
TOTAL	284,690

Other Services

Education	305,071
Other Service - Purchased Local gov't services	3,475,733
TOTAL	3,780,804

Taxes Collected for Other Governments

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Grants		
Home Owners Grant equivalents		46,200
	TOTAL	46,200
Contingency Amounts		544,416
Transfers into reserve funds		-
Repayment of moneys borrowed from reserve funds		-
TOTAL EXPENDITURES		15,763,781
<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>		
Accumulated Surplus - Local revenues carried forward from the previous budget year		-
Accumulated Deficit - Local revenues expenditures carried forward from the previous budget year		-
<u>BALANCE</u>		-

Note: The First Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver. They provide services (ie. Fire, Water, Sewer) to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowners grants are comparable to those offered off reserve.

DISTRICT EXPENDITURES ON LOCAL SERVICES

Capilano Taxation District	
Squamish Nation Own Source Revenue Contribution	1,309,398
Tax Revenue	8,387,714
TOTAL REVENUES	9,697,113

Property Related Expenditures	9,697,113
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Home Owner Grant equivalents	28,500
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General Government Expenditures	3,872,281
Protection Services	93,079
Transportation	365,665
Recreation and Culture	726,065
Community Development	335,617
Environment Health Services	821,662
Fiscal Services	205,613
Other Services	206,172

Contingency Amounts	424,051
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Comprehensive Service Agreement	2,618,407
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EXPENDITURES SHORT / OVER REVENUES	-
Seymour Taxation District	
Squamish Nation Own Source Revenue Contribution	1
Tax Revenue	1,673,618
TOTAL REVENUES	1,673,619

Property Related Expenditures	1,673,619
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Home Owner Grant equivalents	700
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General Government Expenditures	504,262
Protection Services	4,113
Transportation	15,903
Recreation and Culture	44,620
Community Development	188,876
Environment Health Services	94,677
Fiscal Services	8,942
Other Services	8,967

Contingency Amounts	87,399
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Comprehensive Service Agreement	715,159
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EXPENDITURES SHORT / OVER REVENUES	-
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Mission Taxation District	
Squamish Nation Own Source Revenue Contribution	1,713,791
Tax Revenue	458,681
TOTAL REVENUES	2,172,473

Property Related Expenditures	2,172,473
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Home Owner Grant equivalents	17,000
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General Government Expenditures	1,166,133
Protection Services	19,953
Transportation	77,245
Recreation and Culture	211,788
Community Development	70,898
Environment Health Services	437,544
Fiscal Services	43,435
Other Services	43,553

Contingency Amounts	24,890
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Comprehensive Service Agreement	60,034
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EXPENDITURES SHORT / OVER REVENUES	-
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Stawamus Taxation District	
Squamish Nation Own Source Revenue Contribution	2,040,888
Tax Revenue	116,281
TOTAL REVENUES	2,157,169

Property Related Expenditures	2,157,169
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Home Owner Grant equivalents	-
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General Government Expenditures	591,970
Protection Services	19,313
Transportation	47,483
Recreation and Culture	617,807
Community Development	43,581
Environment Health Services	679,137
Fiscal Services	26,700
Other Services	46,379

Contingency Amounts	5,909
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Comprehensive Service Agreement	78,888
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EXPENDITURES SHORT / OVER REVENUES	-
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Kitsilano Taxation District	
Squamish Nation Own Source Revenue Contribution	60,002
Tax Revenue	3,405
TOTAL REVENUES	63,407
Property Related Expenditures	63,407
Home Owner Grant equivalents	-
General Government Expenditures	57,998
Protection Services	-
Transportation	-
Recreation and Culture	-
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	3,244
Contingency Amounts	2,166
Comprehensive Service Agreement	-
EXPENDITURES SHORT / OVER REVENUES	-