



First Nations Tax Commission
Commission de la fiscalité des premières nations

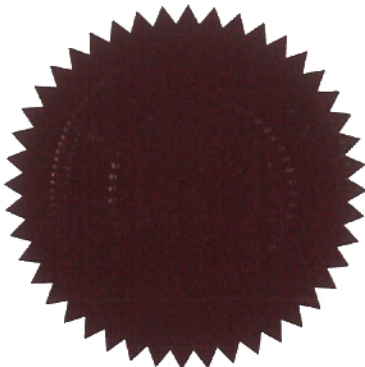
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Nanoose First Nation in the Province of British Columbia,

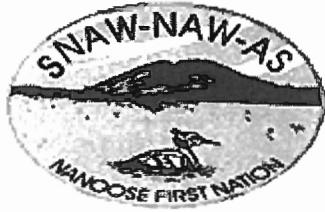
Nanoose First Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 23rd day of November, 2018.

On behalf of the First Nations Tax Commission

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





NANOOSE FIRST NATION

Annual Expenditure Law, 2018

TABLE OF CONTENTS PAGE

SECTION	PAGE NUMBER
Preamble	3
SECTION 1.0 TITLE	3
SECTION 2.0 SEVERABILITY	3
SECTION 3.0 DEFINITIONS.....	3
SECTION 4.0 ADMINISTRATION OF THIS LAW	4
SCHEDULE.....	6
Appendix A.....	7

Preamble

- Whereas** 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, interests in reserve lands or rights to occupy, possess or use reserve lands, including Laws to authorizing the expenditure of local revenues; and
- Whereas** The Council of the First Nation has made a *Property Assessment Law* and a *Property Tax Law*; and
- Whereas** Section 10 of the *First Nations Fiscal Management Act*, requires a first nation that has made a *Property Taxation Law* to, at least once each year, make a Law establishing a budget for the expenditure of revenues raised under its *Property Taxation Laws*; and
- Whereas** The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year and an interim budget for the next taxation year;

NOW THEREFORE this *Nanoose First Nation Annual Expenditure Law, 2018* is hereby enacted as a Law of the Nanoose First Nation.

SECTION 1.0 TITLE

- 1.1 This law may be cited as *Nanoose First Nation Annual Expenditure Law, 2018*.

SECTION 2.0 SEVERABILITY

- 2.1 If any section, subsection, sentence, paragraph, instrument forming part of this Law is for any reason held to be invalid by the decision of any Court of competent jurisdiction, the section, subsection, sentence or paragraph, instrument or may be severed from the Law without affecting the validity of the Law or any portion of the Law remaining.

SECTION 3.0 DEFINITIONS

- 3.1 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. The following definitions also apply to this Law:

Act,
means the *First Nation Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under the Act;

Annual Budget
means a budget setting out the projected revenues and projected expenditures of those local revenues during a budget year;

Annual Expenditure Law
means a Law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

Assessment Law,
means the *Nanoose First Nation Property Assessment Law, 2015*;
Council,

has the meaning given to that term in the Act;

First Nation,
means the Nanoose First Nation, being a band named in the schedule of the Act;

Interim Budget,
means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that year;

Law,
means this *Annual Expenditure Law* enacted under paragraph 5(1)(b) of the Act;

Local Revenues,
Means the money raised by the First Nation under a *Property Taxation Law*;

Property Taxation Law,
means a Law enacted by the First Nation under paragraph 5(1)(a) of the Act;

Taxable Property,
means the property in a reserve that is subject to taxation under a Property Taxation Law; and

Taxation Law,
means the *Nanoose First Nation Property Taxation Law, 2015*.

SECTION 4.0 ADMINISTRATION OF THIS LAW

- 4.1 The First Nation's annual budget for the budget year beginning April 1, 2018 and ending March 31, 2019, is attached as a schedule and expenditures provided for in the Schedule are authorized.
- 4.2 (1) The First Nation's Interim Budget for the budget year beginning April 1, 2018 and ending March 31, 2019 is comprised of:
- (a) Section 1 of Part 1 of the Schedule; and
 - (b) Section 9 of Part 2 of the Schedule.
- (2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the Interim Budget ceases to have force and effect.
- 4.3 Expenditures of local revenues must be made only in accordance with the annual budget.
- 4.4 Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount authorized, Council must amend this Law in accordance with Council procedures and the requirements of the Act.
- 4.5 This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
- 4.6 Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
- 4.7 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.

- 4.8 (1) The Schedule attached to this Law forms part of and is an integral part of this Law.
(2) A reference to the Schedule is a reference to the Schedule of this Law.

- 4.9 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 9 day of November, 2018

A quorum of Council consists of three (3) Members of Council.

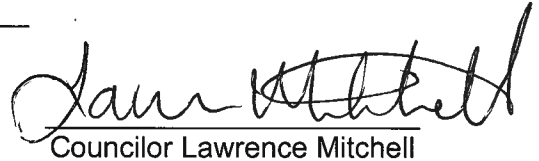


Councilor Thomas Bob



Councilor Brent Edwards

Chief Gordon Edwards



Councilor Lawrence Mitchell

Councilor Natasha Bob

**SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET**

PART 1: REVENUES

- | | |
|--|--------------|
| 1. Local Revenues to be raised in the budget year: | |
| (a) Property Tax Revenues | \$128,115.50 |
| 2. Other Revenue: | |
| (a) Grant in Lieu of Taxes | |

TOTAL REVENUES	\$128,118.50
-----------------------	---------------------

PART 2: EXPENDITURES

- | | |
|---------------------------------------|-------------|
| 1. General Government Expenditures | |
| (a) General Administration | \$19,812.00 |
| (b) BC Assessment (Assessor Services) | \$ 500.00 |
| (c) Audit Fees | \$ 1,500.00 |
| 2. Protection Services | |
| (a) Firefighting | \$ 4,000.00 |
| (b) Police | |
| (c) E911 | |
| (d) Emergency Planning | \$ 5,000.00 |
| 3. Transportation | |
| (a) Roads and Servicing | \$12,500.00 |
| 4. Recreation and Cultural Services | |
| (a) Recreation | \$ 3,500.00 |
| (b) Cultural | \$ 3,500.00 |
| 5. Community Development | |
| (a) Education | |
| (b) Street Lighting | \$ 4,000.00 |
| 6. Environmental Health Services | |
| (a) Water Supply | \$16,495.50 |
| (b) Sewage Collection and Disposal | \$20,000.00 |
| (c) Garbage Collection | \$12,500.00 |
| 7. Other Services | |
| 8. Transfers into Reserve Fund | |
| (a) Infrastructure Funds | |
| 9. Contingency Funds | \$24,811.00 |

TOTAL EXPENDITURES	\$128,118.50
BALANCE	\$ 0.00

Note this budget includes the attached Appendix
Appendix A

Reserve Fund Balances

1. Name of reserve required or allotted to;(Infrastructure Fund)

Beginning Balance as of March 31, 2018	0
Transfers out	0
Transfers in (2% of Revenues)	0
Projected Interest Income for the year	0
Ending balance as of March 31, 2019	0