



First Nations Tax Commission
Commission de la fiscalité des premières nations

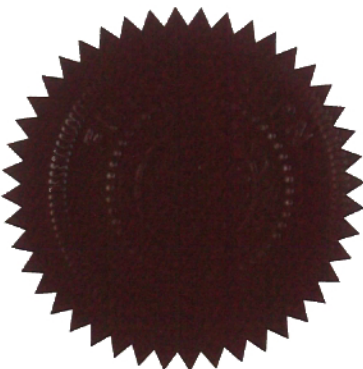
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the ʔAqam in the Province of British Columbia,

ʔAqam Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 12th day of June, 2018.

On behalf of the First Nations Tax Commission

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



ᐃᐱᑖᐱᐃ
ANNUAL EXPENDITURE LAW, 2018

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of ᐃᐱᑖᐱᐃ 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. ᐃᐱᑖᐱᐃ Council 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 ᐃᐱᑖᐱᐃ duly enacts as follows:

1. This Law may be cited as ᐃᐱᑖᐱᐃ *Annual Expenditure Law, 2018*.

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 ᐃᐱᑖᐱᐃ *Property Assessment Law, 2017*;

“Council” has the meaning given to that term in 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 ᐃᐱᑖᐱᐃ under a local revenue law and payments made to ᐃᐱᑖᐱᐃ 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 ᐃᐱᑖᐱᐃ under paragraph 5(1)(a) of the Act; and

“Taxation Law” means ᐃᐱᑖᐱᐃ *Property Taxation Law, 2017*.

3. ᐃᐱᑖᐱᐃ’s annual budget for the budget year beginning April 1, 2018, and ending March 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 ᐃᐱᑖᐱᐃ 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. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. 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.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.

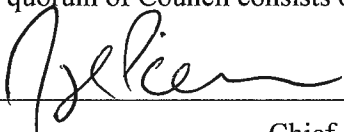
11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

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

12. 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 7th day of June, 2018, at Cranbrook, in the Province of British Columbia.


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



Chief Joe Pierre



Councillor Corrie Walkley



Councillor Julie Birdstone

Councillor Codie Morigeau



Councillor Vickie Thomas

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	\$42,159.63
TOTAL REVENUES	\$42,159.63

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$1,000.00
b. General Administrative	\$3,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$10,000.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	\$10,506.02
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	\$9,420.00
c. Garbage Waste Collection and Disposal	\$7,200.00
d. Recycling	
e. Other Environmental Services	
5. Contingency Amount	\$1,033.61
TOTAL EXPENDITURES	\$42,159.63

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$0
2. Accumulated Deficit – revenue expenditures carried forward from the previous budget year	\$0
BALANCE	\$0

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

a. City of Cranbrook (Fire Fighting)	\$10,00.00
b. Terry White (Garbage Collection)	\$7,200.00
c. Economy Vacuum (Sewer)	\$9,420.00
d. Kootenay Landscape (Snow removal)	\$10,506.02