



First Nations Tax Commission
Commission de la fiscalité des premières nations

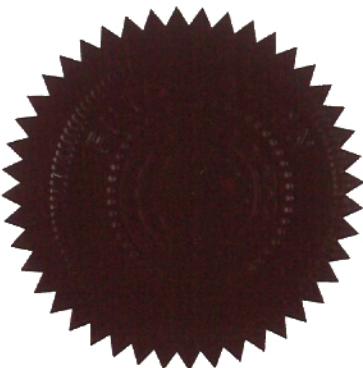
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Law, 2018

Dated at Kamloops, British Columbia this 5th day of June, 2018.

On behalf of the First Nations Tax Commission

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





**SQUAMISH NATION
BAND COUNCIL
RESOLUTION**

Band Council Resolution No.	2018-2634		
Motion No.	4		
File Reference			
Date of Meeting: (y/m/d)	2018	05	30

P.O. Box 86131 □ 320 Seymour Blvd North Vancouver, B. C. V7L 4J5 Tel. (604) 980-4553 Fax (604) 980-9601

SUBJECT :	Squamish Nation Annual Expenditure Law, 2018
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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 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, at least once each year, make 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 BE IT RESOLVED that the Council of the Squamish Nation duly enacts as follows:

- 1. This Law may be cited as the *Squamish Nation 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 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;

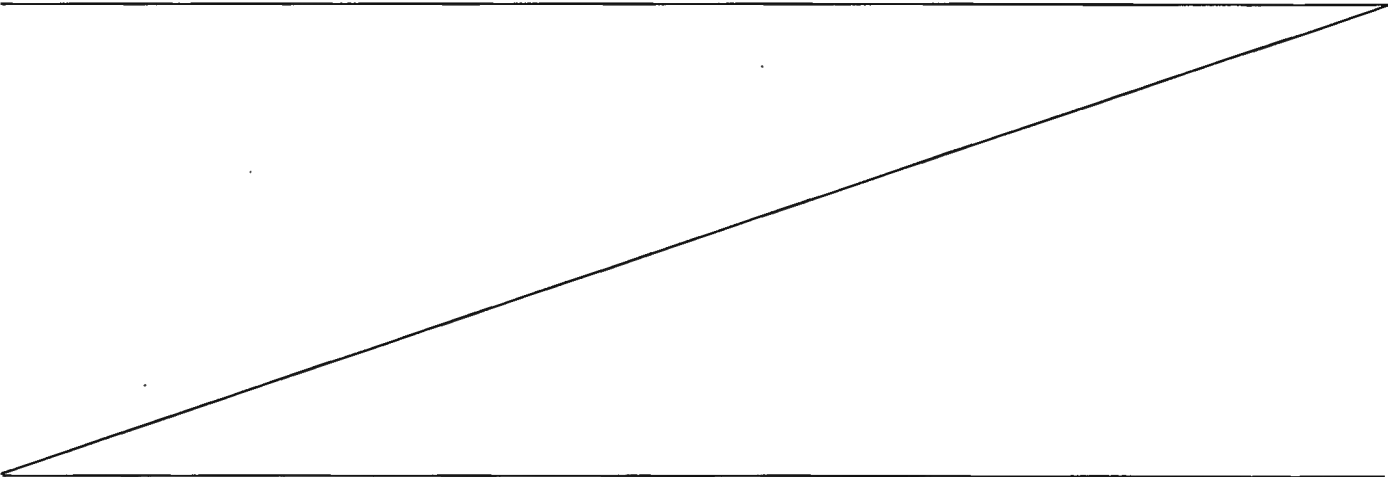
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“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

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

3. The First Nation’s annual budget for the budget year beginning January 1, 2018, and ending December 31, 2018, 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.



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SUBJECT : Squamish Nation Annual Expenditure Law, 2018

- 12. (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 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 30th day of May, 2018, 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 30, 2018	
	MOVED BY: <i>Wilson Williams</i>	SECONDED BY <i>Richard Baker</i>

 Orene Askew	 Alroy Baker K'etximtn	
 Deborah Baker K'ána	 Richard E. Baker Kasalus	 Chief Ian Campbell Xálek/Sekyú Siyam
 Brandon Darbyshire-Joseph Kátxelacha	 Carla George Kwitelut/Kwelaw'ikw	 Joshua Joseph Skwetsi7 meltxw
 Christopher Lewis Syetáxtn	 Deanna Lewis Kákalilh	 Jacob E. Lewis III Xayil
 Dustin Rivers Sxwcháalten iy Xelsilem	 Kristen Rivers Tiyáltelut	 Joyce Williams
 Wilson Williams Sxwíxwtn	 Marcus Wooden Klakwagilagime	

SCHEDULE
ANNUAL 2018 BUDGET

PART 1: REVENUES

Local revenues to be collected in budget year:	
Property Tax Revenue	10,888,311
Squamish Nation Own Source Revenue Contribution	9,147,155
TOTAL REVENUES	20,035,466

PART 2: EXPENDITURES

General Government Expenditures	
Executive and Legislature	3,046,603
General Administrative	3,357,877
Other General Government	2,941,735
TOTAL	9,346,214
Protection Services	
Other Protective Services	419,441
TOTAL	419,441
Transportation	
Roads and Streets	551,194
TOTAL	551,194
Recreation and Culture Services	
Recreation	550,430
Culture	650,846
Heritage Protection	116,686
Other Recreation and Culture	283,191
TOTAL	1,601,152
Community Development	
Housing	354,536
Planning and Zoning	-
Community Planning	30,698
TOTAL	385,234
Environment Health Services	
Other environmental services	1,427,955
TOTAL	1,427,955
Fiscal Services	
Other Fiscal Services	796,880
TOTAL	796,880
Other Services	
Education	1,183,969
Other Service - Purchased Local gov't services	3,733,611
TOTAL	4,917,580
Grants	
Home Owners Grant equivalents	45,400
TOTAL	45,400

Contingency Amounts 544,416

TOTAL EXPENDITURES 20,035,466

PART 3: ACCUMULATED SURPLUS/DEFICIT

Accumulated Surplus - Local revenues carried forward from the previous budget year -

Accumulated Deficit - Local revenues expenditures carried forward from the previous budget year -

BALANCE -

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.

2018 Squamish Nation Budget
 District Expenditures on Local Services

Capilano Taxation District	
Squamish Nation Own Source Revenue Contribution	4,288,770

Tax Revenue	8,481,015
TOTAL REVENUES	12,769,785

Property Related Expenditures	12,769,785
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Home Owner Grant equivalents	28,700
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General Government Expenditures	6,029,909
Protection Services	296,630
Transportation	398,091
Recreation and Culture	808,307
Community Development	184,806
Environment Health Services	470,782
Fiscal Services	575,534
Other Services	779,559

Contingency Amounts	424,051
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Comprehensive Service Agreement	2,773,415
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EXPENDITURES SHORT / OVER REVENUES	-
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Seymour Taxation District	
Squamish Nation Own Source Revenue Contribution	0

Tax Revenue	1,747,986
TOTAL REVENUES	1,747,986

Property Related Expenditures	1,747,986
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Home Owner Grant equivalents	700
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General Government Expenditures	591,039
Protection Services	12,901
Transportation	17,314
Recreation and Culture	53,250
Community Development	137,391
Environment Health Services	54,247
Fiscal Services	25,031
Other Services	33,904

Contingency Amounts	87,399
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Comprehensive Service Agreement	734,811
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EXPENDITURES SHORT / OVER REVENUES	-
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Mission Taxation District	
Squamish Nation Own Source Revenue Contribution	2,284,142

Tax Revenue	497,807
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TOTAL REVENUES	2,781,949
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Property Related Expenditures	2,781,949
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Home Owner Grant equivalents	16,000
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General Government Expenditures	1,669,970
Protection Services	62,662
Transportation	84,095
Recreation and Culture	251,790
Community Development	39,040
Environment Health Services	250,696

Fiscal Services	121,579
Other Services	164,679

Contingency Amounts	24,890
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Comprehensive Service Agreement	96,548
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EXPENDITURES SHORT / OVER REVENUES	-
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Stawamus Taxation District	
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Squamish Nation Own Source Revenue Contribution	2,564,625
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Tax Revenue	118,190
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TOTAL REVENUES	2,682,814
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Property Related Expenditures	2,682,814
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Home Owner Grant equivalents	-
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General Government Expenditures	1,011,886
Protection Services	47,249
Transportation	51,694
Recreation and Culture	487,805
Community Development	23,998
Environment Health Services	652,230
Fiscal Services	74,735
Other Services	205,827

Contingency Amounts	5,909
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Comprehensive Service Agreement	121,481
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EXPENDITURES SHORT / OVER REVENUES	-
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Kitsilano Taxation District	
Squamish Nation Own Source Revenue Contribution	9,618
Tax Revenue	43,313
TOTAL REVENUES	52,932
Property Related Expenditures	52,932
Home Owner Grant equivalents	-
General Government Expenditures	43,411
Protection Services	-
Transportation	-
Recreation and Culture	-
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	7,355
Contingency Amounts	2,166
Comprehensive Service Agreement	-
EXPENDITURES SHORT / OVER REVENUES	-