



First Nations Tax Commission
Commission de la fiscalité des premières nations

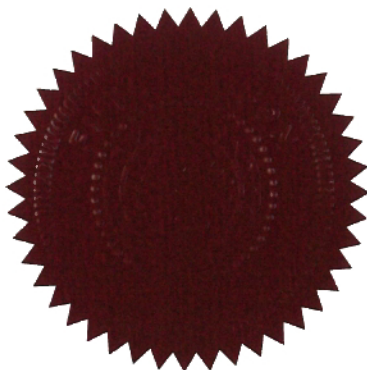
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Law, 2017

Dated at Kamloops, British Columbia this 5th day of June, 2017.

On behalf of the First Nations Tax Commission

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



SQUAMISH NATION
ANNUAL EXPENDITURE LAW, 2017

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 the Council of the Squamish Nation duly enacts as follows:

1. This Law may be cited as the *Squamish Nation Annual Expenditure Law, 2017*.
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;
 - “annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) 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;
 - “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, 2010*.
3. The First Nation’s annual budget for the budget year beginning January 1, 2017, and ending December 31, 2017, 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 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 30 day of May, 2017, at North Vancouver, in the Province of British Columbia.

A quorum of Council consists of eight (8) members of Council.

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, 2017	
MOVED BY:	Byron Joseph	SECONDED BY Anthony Moody
		Deborah Baker
Richard E. Baker Kasalus	Veronica Baker Tiyaltenaat	Chief Ian Campbell Xálek/Sekyú Siyam
Carla George Kwitelut/Kwelaw'ikw	Byron Joseph Ts'élkwilem Siyam	Dennis Joseph xwechtáal
Joshua Joseph Skwetsi'meltxw	Christopher Lewis Syetáxtn	Danielle Mellish
Anthony Moody Ts'etsimshtn	Ann Whonnock Syexwáliya	Chief Richard Williams Xwélxwelacha Siyam
	Wilson Williams	

SCHEDULE

ANNUAL BUDGET

**SCHEDULE
ANNUAL BUDGET**

Annual Budget 2017

PART 1: REVENUES

Local revenues to be collected in budget year:

Property Tax Revenue	10,791,665
Squamish Nation Own Source Revenue Contribution	6,579,104
TOTAL REVENUES	17,370,769

PART 2: EXPENDITURES

General Government Expenditures

Executive and Legislature	2,667,856
General Administrative	3,247,334
Other General Government	2,714,675

TOTAL 8,629,865

Protection Services

Other Protective Services	131,432
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TOTAL 131,432

Transportation

Roads and Streets	4,636
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TOTAL 4,636

Recreation and Culture Services

Recreation	710,477
Culture	690,044
Heritage Protection	233,372
Other Recreation and Culture	245,858

TOTAL 1,879,751

Community Development

Housing	371,048
Planning and Zoning	-
Community Planning	21,678

TOTAL 392,726

Environment Health Services

Other environmental services	1,580,831
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TOTAL 1,580,831

Fiscal Services

Other Fiscal Services	755,023
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TOTAL 755,023

Other Services

Education	103,350
Other Service - Purchased Local gov't services	3,348,378

TOTAL 3,451,728

Grants

Home Owners Grant equivalents	57,098
TOTAL	57,098

Contingency Amounts	487,680
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TOTAL EXPENDITURES	17,370,769
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PART 3: ACCUMULATED SURPLUS/DEFICIT

Accumulated Surplus - Local revenues carried forward from the previous budget year	-
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Accumulated Deficit - Local revenues expenditures carried forward from the previous budget year	-
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<u>BALANCE</u>	-
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Note: Squamish 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.

Capilano Taxation District	
Squamish Nation Own Source Revenue Contribution	1,968,854
Tax Revenue	8,589,134
TOTAL REVENUES	10,557,988

Property Related Expenditures	10,557,988
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Home Owner Grant equivalents	39,756
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General Government Expenditures	5,435,190
Protection Services	79,814
Transportation	3,348
Recreation and Culture	708,194
Community Development	176,981
Environment Health Services	562,613
Fiscal Services	545,304
Other Services	0

Contingency Amounts	398,027
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Comprehensive Service Agreement	2,608,761
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EXPENDITURES SHORT / OVER REVENUES	-
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Seymour Taxation District	
Squamish Nation Own Source Revenue Contribution	- 0
Tax Revenue	1,597,726
TOTAL REVENUES	1,597,726

Property Related Expenditures	1,597,726
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Home Owner Grant equivalents	795
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General Government Expenditures	642,605
Protection Services	3,471
Transportation	146
Recreation and Culture	51,716
Community Development	155,377
Environment Health Services	62,278
Fiscal Services	23,716
Other Services	-

Contingency Amounts	68,782
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Comprehensive Service Agreement	588,839
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EXPENDITURES SHORT / OVER REVENUES	-
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Mission Taxation District	
Squamish Nation Own Source Revenue Contribution	1,945,255
Tax Revenue	441,331
TOTAL REVENUES	2,386,586

Property Related Expenditures	2,386,586
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Home Owner Grant equivalents	11,506
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General Government Expenditures	1,575,386
Protection Services	16,861
Transportation	707
Recreation and Culture	243,272
Community Development	37,386
Environment Health Services	288,178
Fiscal Services	115,193
Other Services	-

Contingency Amounts	13,987
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Comprehensive Service Agreement	84,110
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EXPENDITURES SHORT / OVER REVENUES	-
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Stawamus Taxation District	
Squamish Nation Own Source Revenue Contribution	2,664,997
Tax Revenue	125,028
TOTAL REVENUES	2,790,025

Property Related Expenditures	2,790,025
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Home Owner Grant equivalents	5,041
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General Government Expenditures	938,238
Protection Services	31,286
Transportation	435
Recreation and Culture	876,569
Community Development	22,982

Environment Health Services	667,762
Fiscal Services	70,810
Other Services	103,350

Contingency Amounts	6,884
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Comprehensive Service Agreement	66,668
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EXPENDITURES SHORT / OVER REVENUES	-
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Kitsilano Taxation District	
Squamish Nation Own Source Revenue Contribution	- 0
Tax Revenue	38,446
TOTAL REVENUES	38,446

Property Related Expenditures	38,446
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Home Owner Grant equivalents	-
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General Government Expenditures	38,446
Protection Services	-
Transportation	-
Recreation and Culture	-
Community Development	-
Environment Health Services	-
Fiscal Services	-
Other Services	-

Contingency Amounts	-
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Comprehensive Service Agreement	-
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EXPENDITURES SHORT / OVER REVENUES	-
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