



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 White Bear First Nations in the Province of Saskatchewan,

White Bear First Nations Annual Expenditure Law, 2017

Dated at Vancouver, British Columbia this 13th day of December, 2017.

On behalf of the First Nations Tax Commission

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



**WHITE BEAR FIRST NATIONS
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 White Bear First Nations duly enacts as follows:

- 1. This Law may be cited as the *White Bear First Nations 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 *White Bear First Nations Property Assessment and Taxation By-Law, 1997*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the White Bear First Nations, 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;

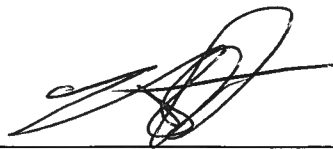
“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-Law, 1997*.

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. 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. The Schedule attached to this Law forms part of and is an integral part of this Law.
12. 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 2nd day of November, 2017, at White Bear First Nations Indian Reserve No. 70, in the Province of Saskatchewan.

A quorum of Council consists of Four (4) members of Council.



Chief Nathan Pasap



Councillor Debbie Ann Maxie



Councillor Dez Standingready



Councillor Robert McArthur



Councillor Bernard Shepherd



Councillor Brett Standingready



Councillor Tanya Littlechief

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

Local Revenues		Totals
	Property Tax	\$ 374,783.36
TOTAL REVENUES		\$ 374,783.36

PART 2: EXPENDITURES

1. General Government Expenditure		AMOUNTS
	a) Executive and Legislative	
	b) General Administrative	
	c) Other General Government	\$ 371,036.36
2. Protection Services		
	a) Policing	
	b) Firefighting	
	c) Regulatory Measures	
	d) Other Protective Services	
3. Transportation		
	a) Roads & Streets	
	b) Snow & Ice Removal	
	c) Parking	
	d) Public Transit	
	e) Other Transportation	

4. Recreation & Culture Services		
	a) Recreation	
	b) Culture	
	c) Heritage Protections	
	d) Other Recreation & Culture	
5. Community Development		
	a) Housing	
	b) Planning and Zoning	
	c) Community Planning	
	d) Economic Development Program	
	e) Tourism	
	f) Trade and Industry	
	g) Land Rehabilitation and Beautification	
	h) Other Regional Planning and Development	
6. Environment Health Services		
	a) Water Purification and Supply	
	b) Sewer Collection and Disposal	
	c) Garbage Waste Collection and Disposal	
	d) Recycling	
	e) Other Environmental Service	
7. Fiscal Services		
	a) Long-term Payments to the First Nations Finance Authority	
	b) Interim Financing to the First Nations Finance Authority	
	c) Other Payments	
	d) Accelerated Debt Payments	
	e) Other Fiscal Services	
8. Other Services		

	a) Health	
	b) Social Programs and Assistance	
	c) Agriculture	
	d) Education	
	e) Other Service	
9. Contingency Amount		\$ 3,747.00
TOTAL EXPENDITURES		\$ 374,783.36

PART 3: ACCUMULATED SURPLUS/DEFICIT

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

Total Budget	
1. Part (1) Revenue	\$ 374,783.36
2. Part (2) Expenditures	\$ 374,783.36
3. Part (3) Accumulated Surplus/Deficit	
TOTAL BALANCE:	\$ 0