



**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 Tsuut'ina Nation in the Province of Alberta,

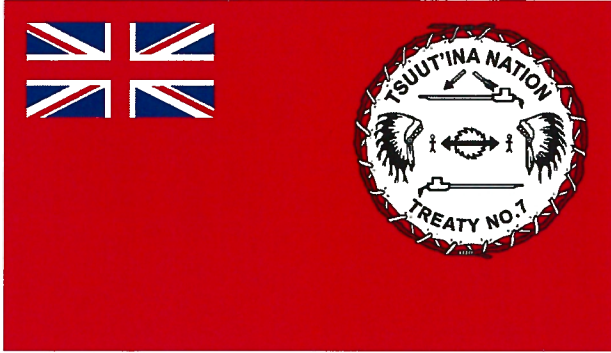
***Tsuut'ina Nation Annual Expenditure Law, 2016***

Dated at Kamloops, British Columbia this 15th day of November, 2016.

On behalf of the First Nations Tax Commission

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





## Annual Expenditure Law 2016

Under the guidance of Almighty God, Our Creator, and as a sovereign Nation; We, the peoples of Tsuut'ina Nation, in preservation and continuation of the Tsuut'ina Nation's unique culture, identity, traditions, language and institutions, and with respect to the special relationship to the land and resources, in continued relationship with all First Nations and Canada; Do ordain and establish this law in accordance with our inherent right to governance.

Nato ninist'iya dinachowi diyi nananitini k'asona diyi datl'ishi nanisaatluni niiha nihina?o-ha tlaat'a Tsuut'ina wusa dinaloku nihininisha, nihiusno, misila yino?i, nihigunaha misila nihininana?o-hi. Nisk'a uwa mits'i-hi tlaat'a dina-tii uwa Canada isla najuna adadanazini diyi datlishi dik'asilo niiha nihina?o-ha gwasala.

**A Document to Ratify the Annual Expenditure Law  
Within the Tsuut'ina First Nation Lands, Alberta, Canada**

**Enacted on November 2, 2016 in Tsuut'ina Nation**

## Annual Expenditure Law

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### 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 authorizing the expenditure of local revenues;

The Council of the First Nation has made a property assessment law and a property taxation law;

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

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 the Council of the Tsuut'ina Nation duly enacts as follows:

## Table of Contents

|   |          |
|---|----------|
| <b>Definitions.....</b>                       | <b>4</b> |
| <b>Annual Budget.....</b>                     | <b>5</b> |
| <b>Chief and Council Signatory Page .....</b> | <b>6</b> |
| <b>Annual Expenditure Law Schedule .....</b>  | <b>7</b> |
| Schedule 1.....                               | 8        |

### Definitions

“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;

“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 *Sarcee Indian Reserve Property Taxation By-law*;

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

“First Nation” means the Tsuut’ina Nation, being a band named in the schedule to 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 budget year;

“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 property taxation law;

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

“Taxation Law” means the *Sarcee Indian Reserve Property Taxation By-law*.

## Annual Budget

1. The First Nation's annual budget for the budget year beginning January 1, 2016 and ending December 31, 2016 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
2. (1) The First Nation's interim budget for the budget year beginning January 1, 2017 and ending December 31, 2017 is comprised of
  - (a) Section 1 of Part 1 of the schedule; and
  - (b) Sections 1 to 8, and section 10, 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.
3. Expenditures of local revenues must be made only in accordance with the annual budget.
4. 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.
5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.
6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
7. 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.
8. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
9. 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.
10. (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.
11. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

## Chief and Council Signatory Page

**THIS LAW IS HEREBY DULY ENACTED** by Chief and Council on this 2<sup>nd</sup> day of November 2016, at the Tsuut'ina Nation, by Nation Council Resolution.

A quorum of Council consists of seven (7) members of Council:



Tsuut'ina Nation Chief



Member of Tsuut'ina Nation Council



Member of Tsuut'ina Nation Council



Member of Tsuut'ina Nation Council



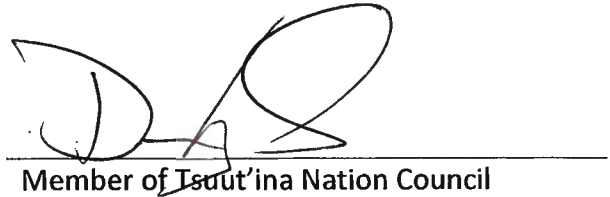
Member of Tsuut'ina Nation Council



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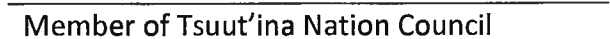
Member of Tsuut'ina Nation Council



Member of Tsuut'ina Nation Council



Member of Tsuut'ina Nation Council



Member of Tsuut'ina Nation Council

# Annual Expenditure Law Schedule



## Schedule 1

### SCHEDULE

#### ANNUAL BUDGET AND INTERIM BUDGET

##### PART 1: REVENUES

1. Local revenues to be collected in budget year:
  - a. Property Tax Revenues \$854,853.83

TOTAL REVENUES \$854,853.83

##### PART 2: EXPENDITURES

1. General Government Expenditures
  - a. Executive and Legislative
  - b. General Administrative
  - c. Other General Government \$211,576.32
2. Protection Services
  - a. Policing
  - b. Firefighting
  - c. Regulatory Measures
  - d. Other Protective Services \$211,576.32
3. Transportation
  - a. Roads and Streets
  - b. Snow and Ice Removal
  - c. Parking
  - d. Public Transit
4. Recreation and Cultural Services
  - a. Recreation
  - b. Culture
  - c. Heritage Protection
  - d. Other Recreation and Culture \$211,576.32
5. Other Services
  - a. Health

|                           |                                |                     |
|---------------------------|--------------------------------|---------------------|
| b.                        | Social Programs and Assistance |                     |
| c.                        | Agriculture                    |                     |
| d.                        | Education                      |                     |
| e.                        | Other Service                  | \$211,576.32        |
| 6.                        | Contingency Amounts            | \$8,548.55          |
| <b>TOTAL EXPENDITURES</b> |                                | <b>\$854,853.83</b> |
| <b>BALANCE</b>            |                                | <b>\$0</b>          |

**PART 3: ACCUMULATED SURPLUS/DEFICIT**

|                |  |            |
|----------------|--|------------|
| 1.             | Accumulated Surplus – Local revenues carried forward from the previous budget year             | \$ 0       |
| 2.             | Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year | \$0        |
| <b>BALANCE</b> |  | <b>\$0</b> |

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

|                            |             |
|----------------------------|-------------|
| McNally Land Services Ltd. | \$12,000.00 |
|----------------------------|-------------|