

Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, HEREBY APPROVE,
pursuant to section 83 of the *Indian Act*, the following by-law made by the
Nicomen Indian Band, in the Province of British Columbia, at a meeting
held on the 7th day of September 2016.

- **Nicomen Indian Band
Annual Expenditure By-law, 2016**

Dated at Ottawa, Ontario, this 27 day of October 2016.

A handwritten signature in blue ink, appearing to read 'Carolyn Bennett'.

Hon. Carolyn Bennett, M.D., P.C., M.P.

NICOMEN INDIAN BAND

ANNUAL EXPENDITURE BY-LAW, 2016

WHEREAS:

- A. Pursuant to subsection 83 of the Indian Act, the council of the First Nation may make by-laws respecting taxation for local purposes of 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 Nicomen First Nation has enacted this by-law pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

NOW THEREFORE the Council of the Nicomen First Nation duly enacts as follows;

- 1. This by-law may be cited as the Nicomen First Nations Annual Expenditure By-law, 2016.
- 2. In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c 5, and the regulations made under that Act;

"Annual Budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Band" means the Nicomen Indian Band;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"First Nation" means the Nicomen First Nation, being a band under the Act;

"Local Revenues" means money raised by the First Nation under a property taxation by-law;

"Property Assessment and Taxation By-law" means a by-law enacted by the First Nations under paragraph 83(1)(a) of the Act;

"Taxable Property" means property in a reserve that is subject to taxation under a property assessment by-law and a property taxation by-law; and

"Taxation By-law" means the Nicomen First Nation Property Taxation By-law.

- 3. The First Nation's annual budget for the fiscal year beginning April 1, 2016 and ending March 31, 2017 is attached as **Schedule A** to this By-law.
- 4. This By-law authorizes the expenditures provided for in the annual budget.
- 5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
- 6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
- 7. Expenditures of local revenues must be made only in accordance with the annual budget.
- 8. Notwithstanding **Section 7** of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.
- 9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Assessment and Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
12. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

PROPERTY TAX REVENUE ACCOUNTS

13. (1) All Property Tax Revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by Band Council Resolution.
- 14(2) Any surplus Property Tax Revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an Annual Property Tax Budget that has been approved by Band Council Resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year

ADMINISTRATION AND ENFORCEMENT

14. The Surveyor of Taxes shall administer this By-law.

BY-LAW REMEDIAL

15. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

16. (1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.
- 16.(2) A finding by a court of competent jurisdiction that a section or provision of this By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section of part of this By-law or this By-law as a whole.
- 16.(3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
- 16.(4) In this By-law, words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

17. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 7 day of September 2016.

A quorum of Council consists of 2 of (3) members of Council



Chief, Ursula Drynock



Councillor, Arlene Edwards



Councillor, Samantha Adams

SCHEDULE A
2016 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interests & Penalties for	
Current Fiscal Year	\$33,680.99
Surplus or Deficit Property Tax Revenue carried	
Over from previous Fiscal Years	\$ _____

TOTAL REVENUES	\$33,680.99
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EXPENDITURES

General government Services	\$31,996.94
Protective Services	\$ _____
Transportation	\$ _____
Recreation and Cultural Services	\$ _____
Community Development	\$ _____
Environmental Health Services	\$ _____
Fiscal Services	\$ _____
Taxes for Other Governments	\$ _____
Other Expenditures	\$ _____

Permitted Property Assessment and Taxation By-law Expenditures
Municipal Services Agreements

Contingency (5% of budget)	\$ 1,684.05
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TOTAL EXPENDITURES	<u>\$33,680.99</u>
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