



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 Chippewas of Kettle and Stony Point First Nation in the Province of Ontario,

***Anishinaabeg of Kettle & Stony Point First Nation
Annual Expenditure Law, 2016***

Dated at Kamloops, British Columbia this 23rd day of June, 2016.

On behalf of the First Nations Tax Commission

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



**ANISHINAABEG OF KETTLE & STONY POINT FIRST NATION
ANNUAL EXPENDITURE LAW, 2016**

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 Anishinaabeg of Kettle & Stony Point First Nation (also known as the Chippewas of Kettle & Stony Point 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 an interim budget for the next taxation year;

NOW THEREFORE the Council of the Anishinaabeg of Kettle & Stony Point First Nation duly enacts as follows:

1. This Law may be cited as the *Anishinaabeg of Kettle & Stony Point First Nation Annual Expenditure Law, 2016*.

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;

“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 *Anishinaabeg of Kettle & Stony Point First Nation Property Assessment Law, 2016*;

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

“First Nation” means the Anishinaabeg of Kettle & Stony Point First Nation, (also known as the Chippewas of Kettle & Stony Point First 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 *Anishinaabeg of Kettle & Stony Point First Nation Property Taxation Law, 2016*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2016 and ending March 31, 2017 is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4.(1) The First Nation's interim budget for the budget year beginning April 1, 2017, and ending March 31, 2018 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.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

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. A Capital Reserve Fund is hereby established for the funding of water and sewer infrastructure, public works and equipment replacement for the following types of local services: water and sewer services, and the provision and maintenance of public facilities.

8. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

9. This Law authorizes the expenditures from the Capital Reserve Fund as indicated in the annual budget, for the purposes of water and sewer, public facilities and equipment maintenance and replacement.

10. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

11. Expenditures of local revenues must be made only in accordance with the annual budget.

12. Notwithstanding section 10 of this law, Council may at any time amend the annual budget by amending this law in accordance with Council procedure and the requirements of the Act.

13. 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.

14. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

15. 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.

16.(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.

17. 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 16 day of June, 2016, at Kettle & Stony Point First Nation, in the Province of Ontario.

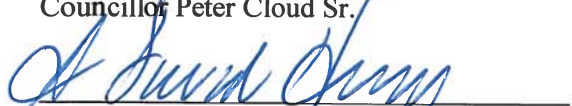
A quorum of Council consists of Five (5) members of Council.


Chief Thomas Bressette

Councillor Robert Bressette Sr.(late)


Councillor Jack Brown



Councillor Peter Cloud Sr.


Councillor A. David Henry

Councillor Alvin D. Wolfe

Councillor Yvonne Bressette


Councillor Elizabeth J. Cloud


Councillor Marshall E. George

Councillor Carmen Rogers Jr.

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

- 1. Local revenues to be collected in budget year:
 - a. Property Tax Revenues \$559,822

TOTAL REVENUES \$559,822

PART 2: EXPENDITURES

- 1. General Government Expenditures \$45,215
 - a. Administrative
 - 2. Protection Services
 - a. Policing \$19,740
 - b. Firefighting \$42,099
 - 3. Transportation
 - a. Roads and Streets \$121,019
 - 4. Environment Health Services
 - a. Water Purification and Supply \$68,148
 - b. Sewage Collection and Disposal \$83,877
 - c. Garbage Waste Collection and Disposal \$105,975
 - 5. Other Services
 - a. Other Services – I.T. \$68,151
 - 6. Contingency Amounts \$5,598
- TOTAL EXPENDITURES** \$559,822