



**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 K'ómoks First Nation in the Province of British Columbia,

***K'ómoks First Nation Annual Expenditure Law, 2016***

Dated at Kamloops, British Columbia this 27th day of May, 2016.

On behalf of the First Nations Tax Commission

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



**K'ÓMOKS 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 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;

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; and

E. The Council of the First Nation wishes to move from a calendar budget year to a fiscal budget year, and to provide for a 15-month budget period in the current year in order to make this change;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

1. This Law may be cited as the *K'ómoks 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 period;

“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 *K'ómoks First Nation Property Assessment Law, 2011*;

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

“First Nation” means the K'ómoks 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 *K'ómoks First Nation Property Taxation Law, 2011*.

3. The First Nation's annual budget for the budget period beginning January 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(a) of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except section 4.

(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. 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.

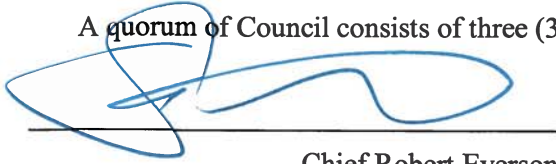
12.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

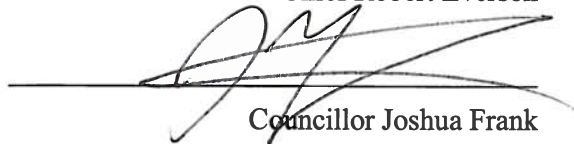
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24<sup>th</sup> day of May, 2016, at Comox, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief Robert Everson



Councillor Joshua Frank



Councillor Barbara Mitchell



Councillor Melissa Quocksister

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

**PART 1: REVENUES**

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$16,458.19
b. Penalties and interest	\$ 579.32

**TOTAL REVENUES** **\$17,037.51**

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$3,750.00
b. BC Assessment	\$148.27
2. Protection Services	
a. Firefighting	\$2,584.38
3. Environment Health Services	
a. Sewage Collection and Disposal	\$1,500.00
b. Garbage Waste Collection and Disposal	\$2,000.00
4. Grants:	
a. Home owner grant equivalents:	\$4,222.62
5. Contingency Amounts	\$513.45

**TOTAL EXPENDITURES** **\$14,718.72**

**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	\$2,318.79

**BALANCE** **\$ 0**

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:

a. BC Assessment Services	\$148.27
b. Town of Comox Fire Service	\$2,584.38