

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
Spuzzum First Nation, in the Province of British Columbia, at a meeting
held on the 1st day of June 2015.

- **Spuzzum First Nation Annual Expenditure By-law, 2015**

Dated at Gatineau, Quebec

this 15 day of December 2015.


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

**SPUZZUM FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2015**

WHEREAS:

A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make By-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 Spuzzum First Nation (also known as the Spuzzum Indian Band) has enacted *the Spuzzum Indian Band Property Assessment and Taxation By-law dated March 9, 1992*, respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Spuzzum First Nation duly enacts as follows:

1. This By-law may be cited as the *Spuzzum First Nation Annual Expenditure By-law, 2015*.
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 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 Spuzzum First Nation, being a band under the Act;

“By-law” means this annual expenditure by-law enacted under paragraph 83(2) of 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 Nation under paragraph 83(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property assessment and taxation by-law or taxation by-law; and

“Taxation By-law” means the *Spuzzum Indian Band Property Assessment and Taxation By-law dated March 9, 1992*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2015, and ending March 31, 2016 as well as the Interim Budget for the fiscal year beginning April 1, 2016 to March 31, 2017, are attached as a Schedule to this Spuzzum First Nation Annual Expenditure By-law, 2015.

4. This By-law authorizes the expenditures provided for in the annual budget for the current year.

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. This By-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. The Schedule for Annual Budget attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS By-law IS HEREBY DULY ENACTED by Council on the 1 day of June 2015, at Spuzzum in the Province of British Columbia.

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

A stylized, handwritten signature in blue ink, consisting of several overlapping loops and a long horizontal stroke extending to the right.

Chief

A handwritten signature in blue ink, appearing to read 'R. E. Lem' in a cursive style.

Councilor

Councilor

SCHEDULE
ANNUAL BUDGET CURRENT FISCAL YEAR

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	\$151,687
3. Local revenues carried	
Uncollectible due to the Province existing Claims on CN	(\$53,101)
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$98,586

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$12,000
b. General Administrative	\$20,000
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$10,000
c. Regulatory Measures	\$18,628
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$25,000
b. Snow and Ice Removal	\$5,000
c. Garbage Waste Collection and Disposal	\$5,000
d. Other Environmental Services	
c. Trade and Industry	
d. Other Service	
4. Contingency Amounts	\$ 2,958
TOTAL EXPENDITURES	(\$98,586)

<u>BALANCE</u>	\$0
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SCHEDULE
INTERIM ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	\$151,687
3. Local revenues carried	
Uncollectible due to the Province existing Claims on CN	(\$53,101)
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$98,586

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$12,000
b. General Administrative	\$20,000.00
c. Other General Government	
2. Protection Services	
a. Policing	
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d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$25,000
b. Snow and Ice Removal	\$5,000
c. Garbage Waste Collection and Disposal	\$5,000
d. Other Environmental Services	
c. Trade and Industry	
d. Other Service	
4. Contingency Amounts	\$2,958
TOTAL EXPENDITURES	<u>(\$98,586)</u>

BALANCE

\$0