



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 Muskeg Lake Cree Nation in the Province of Saskatchewan,

Muskeg Lake Cree First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

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



**MUSKEG LAKE CREE NATION
ANNUAL EXPENDITURE LAW, 2015**

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. Section 10 of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation 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 Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree First Nation Annual Expenditure Law, 2015*.

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 paragraph 10(b) of the Act;

“Assessment Law” means the *Bylaw No. 1 in Respect to Muskeg Lake Indian Reserve #102A*;

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

“First Nation” means the Muskeg Lake Cree 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;

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

“Taxation Law” means the *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2015, and ending December 31, 2015, 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 January 1, 2016, and ending December 31, 2016 is comprised of

(a) all of Part 1 of the Schedule; and

(b) all 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. 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.


THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of August, 2015, at Muskeg Lake, in the Province of Saskatchewan.


A quorum of Council consists of four (4) members of Council.


Chief Gilbert Ledoux



Councillor Barrett Greeyes


Councillor Albert Dean Lafond


Councillor Paul Ledoux


Councillor Kelly J. Wolfe


Councillor Dana Greeyes


Councillor Harry J. Lafond

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$420,197
TOTAL REVENUES	\$420,197

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$15,000
b. Other General Government	
- Tax Exemption (Aspen Development)	\$20,000
2. Community Development	
a. Education	\$110,474
b. Economic Development	\$25,000
3. Other Services	
a. Sewer and Water	\$228,713
4. Contingency Amount	\$21,010
TOTAL EXPENDITURES	\$420,197
BALANCE	\$0

Note: Muskeg Lake Cree Nation has a service agreement with the City of Saskatoon for the provision of water and sewer services. An amount of \$228,713 is payable by the Muskeg Lake Cree Nation under the agreement for the budget period.