



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 Squamish Nation in the Province of British Columbia,

Squamish Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 28th day of May, 2015.

On behalf of the First Nations Tax Commission

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



SQUAMISH 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 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 Squamish 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;

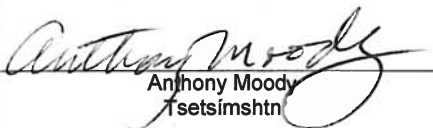
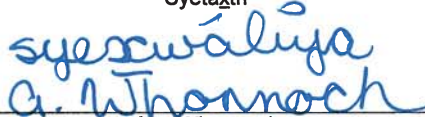
NOW THEREFORE the Council of the Squamish Nation duly enacts as follows:

- 1. This Law may be cited as the *Squamish 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 *Squamish Real Property Assessment Law, 2010*;
 - “Council” has the meaning given to that term in the Act;
 - “First Nation” means the Squamish 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 *Squamish Real Property Taxation Law, 2010*.
- 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 1 and expenditures provided for in the Schedule 1 are authorized.
- 4. The First Nation's interim budget for the budget year beginning January 1, 2016, and ending December 31, 2016, is set out in the column labeled “Interim Budget 2016” in the Schedule 1 attached to this Law, and those expenditures are hereby authorized.
- 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 1.

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 Schedules attached to this Law forms part of and is an integral part of this Law.
(2) A reference to the Schedules is a reference to the Schedules 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 20th day of May, 2015, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF <u>8</u> COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT: 320 SEYMOUR BLVD NORTH VANCOUVER, B. C.	
	DATED: May 20, 2015	
	MOVED BY:	SECONDED BY

 Alroy Baker K'etximtñ	 Deborah Baker K'ána
Richard E. Baker Kasalus	 Veronica Baker Tiyaltenaat
 Carla George Kwitelut/Kwelaw'ikw	Byron Joseph Ts'élkwílem Siyam
Joshua Joseph Skwetsi7meltxw	 Christopher Lewis Syetáxtñ
 Anthony Moody Tsetsimshtñ	 Ann Whonnoch Syexwáliya
	 Chief Richard Williams Xwélxwelacha Siyam
	Wilson Williams

SCHEDULE 1

ANNUAL BUDGET AND INTERIM BUDGET

Annual Budget 2015 Interim Budget 2016

PART 1: REVENUES

Local revenues for current fiscal year:		
Property Tax	8,922,154	8,922,154
Taxation for the Provision of Services		
Business Activity Taxes		
Development Cost Charges Revenues		
Proceeds from borrowing		
Accumulated Surplus - Local revenues carried over from the previous fiscal year		
Accumulated Deficit - Local revenues carried over from the previous fiscal year		
Reserve fund revenues		
Squamish Nation Own Source Revenue Contribution	7,128,276	7,128,276
TOTAL REVENUES	16,050,430	16,050,430

PART 2: EXPENDITURES

General Government Expenditures		
Executive and Legislature	2,266,272	2,266,272
General Administrative	2,753,088	2,753,088
Other General Government	3,432,401	3,432,401
TOTAL	8,451,761	8,451,761
Protection Services		
Policing	0	0
Firefighting	0	0
Regulatory Measures	0	0
Other Protective Services	25,478	25,478
TOTAL	25,478	25,478
Transportation and Communication		
Roads and Streets	267,457	267,457
Snow and Ice Removal	0	0
Parking	0	0
Public Transit	0	0
Other Transportation and Communication	0	0
TOTAL	267,457	267,457
Recreation and Culture		
Recreation	730,732	730,732
Culture	236,088	236,088
Heritage Protection		
Other recreation and culture	323,715	323,715
TOTAL	1,290,535	1,290,535
Community Development		
Education	0	0
Housing	598,211	598,211
Planning and Zoning	49,312	49,312
Community Planning	32,997	32,997
Economic Development Program	0	0
Tourism	0	0
Trade and Industry	0	0

Land Rehabilitation and Beautification	0	0
Other Regional Planning and Development	0	0
TOTAL	680,520	680,520
Environment Health Services		
Water purification and supply	0	0
Sewage collection and disposal	0	0
Garbage, waste collection and disposal	0	0
Recycling	0	0
Other environmental services	1,072,641	1,072,641
TOTAL	1,072,641	1,072,641
Fiscal Services		
Long-term Payments to the First Nations Finance Authority	0	0
Interim Financing Payments to the First Nations Finance Authority	0	0
Other Payments	0	0
Accelerated Debt Payments	0	0
Other Fiscal Services	858,874	858,874
TOTAL	858,874	858,874
Other Services		
Health	0	0
Social Programs and Assistance	0	0
Agriculture	0	0
Education	0	0
Other Service - Purchased Local government services	2,946,552	2,946,552
TOTAL	2,946,552	2,946,552
Taxes Collected for Other Governments	0	0
Grants		
Home Owners Grant	56,612	56,612
TOTAL	56,612	56,612
Contingency Fund	400,000	400,000
Transfers into reserve funds	-	-
Repayment of moneys borrowed from reserve funds	-	-
TOTAL EXPENDITURES	16,050,430	16,050,430
<u>BALANCE</u>	<u>0</u>	<u>0</u>

Note: The Squamish Nation purchases services from third-party service providers from each respective jurisdiction: the District of West Vancouver, the District of North Vancouver, the City of North Vancouver and District of Squamish. They provide services such as Fire protection, Water, Sewer and other services, to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.

Homeowners grants are comparable to those offered off reserve.