



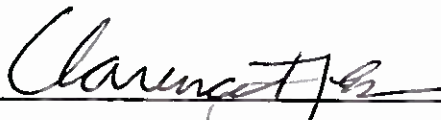
First Nations Tax Commission
Commission de la fiscalité des premières nations

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,

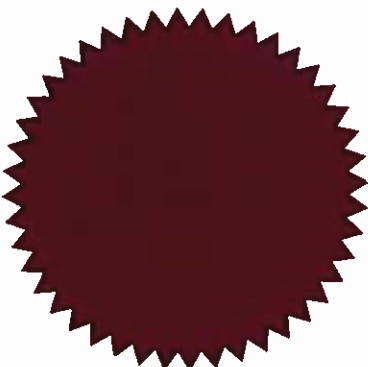
Squamish Nation Annual Expenditure Law, 2014

Dated at Kamloops, British Columbia this 29th day of May, 2014.

On behalf of the First Nations Tax Commission



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





SQUAMISH NATION BAND COUNCIL RESOLUTION

Band Council Resolution No.	14- 2311
Motion No.	4
File Reference	
Date of Meeting: (y/m/d)	2014 05 21

P.O. Box 86131 □ 320 Seymour Blvd North Vancouver, B. C. V7L 4J5 Tel. (604) 980-4553 Fax (604) 980-9601

SUBJECT : ANNUAL EXPENDITURE LAW, 2014

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 Squamish Nation has made the *Squamish Real Property Assessment Law* and the *Squamish Real 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, 2014*.
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*.

Band Council Resolution No.	14-	23	11
Motion No.	4		
File Reference			

SUBJECT : ANNUAL EXPENDITURE LAW, 2014

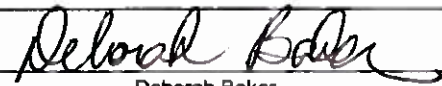
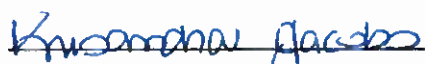
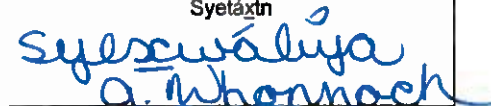
3. The First Nation's annual budget for the budget year beginning January 1, 2014, and ending December 31, 2014, is set out in the column labeled "Annual Budget 2014" in the Schedule attached to this Law, and those expenditures are hereby authorized.
4. The First Nation's interim budget for the budget year beginning January 1, 2015, and ending December 31, 2015, is set out in the column labeled "Interim Budget 2015" in the Schedule 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.
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 21st day of May, 2014, at North Vancouver, in the Province of British Columbia.

Band Council Resolution No.	14-2311
Motion No.	4
File Reference	

SUBJECT: ANNUAL EXPENDITURE LAW, 2014

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL MEETING HELD AT: 320 SEYMOUR BLVD NORTH VANCOUVER, B.C.	
	DATED: May 21, 2014	
	MOVED BY: Chief Ian Campbell	SECONDED BY: Ann Whonnock

 Alroy Baker K'ebimtn	 Deborah Baker K'ana
 Richard E. Baker Kasalus	 Veronica Baker Tiyaltenaat
 Carla George Kwitlut/Kwelaw'ikw	 Krisandra Jacobs
 Dennis Joseph xwecht'aał	 Joshua Joseph Skwetsi7mek'kw
 Danielle Mellish	 Christopher Lewis Syetaxtn
 Anthony Moody Tsetsimshtn	 Ann Whonnock Syexw'aliya
 Chief Richard Williams Xwélxwelacha Siyam	 Wilson Williams

**SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET**

	Annual Budget 2014	Interim Budget 2015
PART 1: REVENUES		
1 Local revenues for current fiscal year:		
a Property Tax	8,620,195	9,370,195
b Taxation for the Provision of Services		
c Business Activity Taxes		
2 Development Cost Charges Revenues		
3 Proceeds from borrowing		
4 Accumulated Surplus - Local revenues carried over from the previous fiscal year		
5 Accumulated Deficit - Local revenues carried over from the previous fiscal year		
6 Reserve fund revenues		
7 Squamish Nation Own Source Revenue Contribution	6,094,002	5,636,305
TOTAL REVENUES	14,714,197	15,006,500
PART 2: EXPENDITURES		
1 General Government Expenditures		
a Executive and Legislature	1,485,129	1,485,000
b General Administrative	2,699,606	2,700,000
c Other General Government	2,641,022	2,650,000
TOTAL	6,825,757	6,835,000
2 Protection Services		
a Policing	0	0
b Firefighting	0	0
c Regulatory Measures	0	0
d Other Protective Services	21,164	25,000
TOTAL	21,164	25,000
3 Transportation and Communication		
a Roads and Streets	0	0
b Snow and Ice Removal	0	0
c Parking	0	0
d Public Transit	0	0
e Other Transportation and Communication	0	0
TOTAL	0	0
4 Recreation and culture		
a Recreation	1,075,436	1,100,000
b Culture	351,291	350,000
c Heritage Protection	0	0
d Other recreation and culture	289,628	300,000
TOTAL	1,716,355	1,750,000
5 Community development		
a Education	0	0
Housing	231,290	230,000
b Planning and Zoning	63,817	65,000
c Community Planning	51,191	50,000
d Economic Development Program	0	0
e Tourism	0	0
f Trade and Industry	0	0
g Land Rehabilitation and Beautification	0	0
h Other Regional Planning and Development	0	0
TOTAL	346,298	345,000
6 Environment Health Services		
a Water purification and supply	0	0
b Sewage collection and disposal	0	0
c Garbage, waste collection and disposal	0	0
d Recycling	0	0
e Other environmental services	1,306,902	1,300,000
TOTAL	1,306,902	1,300,000
7 Fiscal Services		
a Long-term Payments to the First Nations Finance Authority	0	0
b Interim Financing Payments to the First Nations Finance Authority	0	0
c Other Payments	0	0
d Accelerated Debt Payments	0	0
e Other Fiscal Services	1,091,980	1,100,000
TOTAL	1,091,980	1,100,000

8 Other Services			
a Health		0	0
b Social Programs and Assistance		0	0
c Agriculture		0	0
d Education		0	0
e Other Service - Purchased Local gov't services		2,954,241	3,200,000
	TOTAL	2,954,241	3,200,000
9 Taxes Collected for Other Governments		0	0
10 Grants			
a Home Owners Grant		51,500	51,500
	TOTAL	51,500	51,500
11 Contingency Fund		400,000	400,000
12 Transfers into reserve funds			-
13 Repayment of moneys borrowed from reserve funds		-	-
TOTAL EXPENDITURES		14,714,197	15,006,500
<u>BALANCE</u>		<u>0</u>	<u>0</u>

Note: The Squamish Nation has the following service agreements with third-party service providers, the District of West Vancouver, the District of North Vancouver, the City of North Vancouver. They provide services (ie. Fire, Water, Sewer) 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.