



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 Cheam First Nation in the Province of British Columbia,

Cheam First Nation Annual Expenditure Law, 2013

Dated at Kamloops, British Columbia this 25th day of July, 2013.

On behalf of the First Nations Tax Commission

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



**CHEAM FIRST NATION
ANNUAL EXPENDITURE LAW, 2013**

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 made the *Cheam First Nation Property Assessment By-law (2004)* and the *Cheam First Nation Property Taxation By-law (2004)*, which by-laws have been deemed by operation of section 145 of the Act to be property taxation laws;

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 Cheam First Nation duly enacts as follows:

1. This Law may be cited as the *Cheam First Nation Annual Expenditure Law, 2013*.

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 *Cheam First Nation Property Assessment By-law (2004)*

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

“First Nation” means the Cheam 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;

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

“Taxation Law” means the *Cheam First Nation Property Taxation By-law (2004)*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, 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, 2014, and ending March 31, 2015, is comprised of

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

(b) all of Part 2 of the Schedule except for section 9.

(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. A Multiplex Building Reserve Fund is hereby established for the purposes of assisting in the payment of the capital costs of the construction of a multiplex reserve building.

9. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

10. 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.

11. Where a provision in this Law is expressed in the present tense, the

provision applies to the circumstances as they arise.

12. 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.

13.(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.

14. 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 9th day of July, 2013, at Rosedale, in the Province of British Columbia.

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



Chief: Lincoln Douglas



Councillor: Charles Douglas



Councillor: Rick Quipp



Councillor: Sidney Douglas



Councillor: Chad Douglas

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

**PREVIOUS YEAR ACCUMULATED - SURPLUS
(DEFICIT)** **\$0.00**

PART 1: REVENUES

1. Gross property tax revenue 257,460.64

PART 2: EXPENDITURES:

1. General Government Expenditures:

| | | |
|---------------------------|-----------|-----------|
| Executive and Legislative | 10,000.00 | |
| Tax Administration | 8,320.00 | |
| Other General Government | 11,332.07 | |
| | | 29,652.07 |

2. Protection Services:

| | | |
|------------------------------|-----------|-----------|
| 911 Administration | 0.00 | |
| Fire Protection | 15,000.00 | |
| Police Protection (Security) | 30,000.00 | |
| Inspections | 5,000.00 | |
| Emergency Measures | 4,000.00 | |
| Animal/Pest Control | 1,000.00 | |
| | | 55,000.00 |

3. Transportation Services:

| | | |
|-------------------------|-----------|-----------|
| Transportation Services | 15,000.00 | |
| Parking | 0.00 | |
| Street Lights | 0.00 | |
| Public Transit | 0.00 | |
| Traffic Signals | 0.00 | |
| Roads and Streets | 15,000.00 | |
| Snow and ice removal | 0.00 | |
| | | 30,000.00 |

| | | |
|---|-----------|-------------------|
| 4. Recreation and Cultural Services: | | |
| Recreational & Cultural Services | 12,000.00 | |
| Local Playgrounds and Parks (Youth) | 15,000.00 | |
| Community Centre | 20,000.00 | |
| Local Arena | 0.00 | |
| Local Cultural Facilities | 11,909.56 | |
| Local Pool | 0.00 | |
| | | 58,909.56 |
| 5. Community Development Services: | | |
| Planning | 3,000.00 | |
| Engineering | 5,000.00 | |
| Housing | 7,000.00 | |
| Community Programs | 0.00 | |
| Public Health | 40,000.00 | |
| Library | 0.00 | |
| | | 55,000.00 |
| 6. Environmental Health Services: | | |
| Water Purification and Supply | 0.00 | |
| Garbage Waste Collection and Disposal | 5,000.00 | |
| Sewage collection and disposal | 2,500.00 | |
| | | 7,500.00 |
| 7. Other Expenditures: | | |
| Education | 10,000.00 | |
| Elders | 0.00 | |
| | | 10,000.00 |
| 8. Contingency Amount | | |
| | 2,700.00 | |
| | | 2,700.00 |
| 9. Transfers into reserve funds: | | |
| Multiplex building | 8,699.01 | |
| | | 8,699.01 |
| TOTAL EXPENDITURES | | 257,460.64 |
| BALANCE | | 0 |

APPENDIX A
Reserve Fund Balance

| | | |
|--|----|------------|
| Multiplex building reserve fund | | |
| Beginning balance as of April 1, 2013: | \$ | 0 - |
| Transfers out | | |
| i. To local revenue account | | - |
| ii. to multiplex building reserve fund | | - |
| Moneys borrowed | | |
| | | |
| Transfers in | | |
| i. from local revenue account | | \$8,699.01 |
| | | |
| Ending balance as of March 31 2014 | | 8,699.01 |