



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, 2013

Dated at Kamloops, British Columbia this 30th day of May, 2013.

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.	13- 2232
Motion No.	2
File Reference	
Date of Meeting: (y/m/d)	2013 05 22

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

SUBJECT : 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 Squamish Nation has enacted the *Squamish Real Property Taxation Law* and the *Squamish Real Property Assessment Law*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act and
- 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;

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, 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 the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Assessment Law" means the *Squamish Real Property Assessment Law*;

"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;

"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

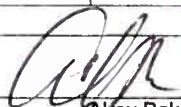
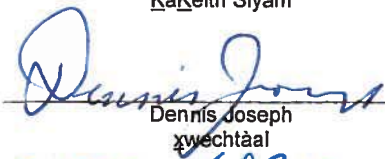
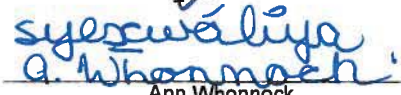
"Taxation Law" means the *Squamish Real Property Taxation Law*.

3. The First Nation's annual budget for the fiscal year beginning January 1, 2013 and ending December 31, 2013 is attached as a Schedule to this Law.
4. This Law authorizes the expenditures provided for in the annual budget.
5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.
6. This 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 Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.
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. The Schedule attached to this Law forms part of and is an integral part of 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 22nd day of, May, 2013, at North Vancouver, in the Province of British Columbia.

A QUORUM OF SQUAMISH NATION COUNCIL CONSISTS OF 8 COUNCILLORS	SQUAMISH NATION COUNCIL 320 SEYMOUR BLVD MEETING HELD AT: NORTH VANCOUVER, B. C.	
	DATED: THE <u>22nd</u> DAY OF <u>May, 2013</u>	
	MOVED BY: <u>Chief Ian Campbell</u>	SECONDED BY <u>Dennis Joseph</u>

 Alroy Baker K'etximt'n	Deborah Baker	
 Julie Baker Sxwélhchaliya		 Chief Ian Campbell Xálek/Sekyú Siyam
 Carla George Kwitelut Kwelaw'ikw	Dale Harry Xwa-xwalk'n	Chief Gilbert Jacob KáKelt'n Siyam
 Krisandra Jacobs	 Byron Joseph Ts'élkwilem Siyam	 Dennis Joseph xwechtáal
 Joshua Joseph Skwetsi'mel'xw	 Christopher Lewis Syetáxt'n	 Ann Whonnock Syexwáliya
 Chief Bill Williams teláls'emk'in Siyam	Chief Richard Williams Xwélxwelacha Siyam	

**SCHEDULE
ANNUAL BUDGET 2013**

2013 2014

REVENUES

1	Local revenues for current fiscal year:		
a	Property Tax	7,778,119	7,778,119
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	7,881,258	6,738,962
	TOTAL REVENUES	15,659,377	14,517,081

EXPENDITURES

1	General Government Expenditures		
a.	Executive and Legislative	1,890,484	1,770,603
b.	General Administrative	3,058,386	3,013,531
c.	Other General Government	2,442,656	2,514,493
2	Protection Services		
a.	Policing		
b.	Firefighting		
c.	Regulatory Measures		
d.	Other Protective Services	46,624	21,039
3	Transportation		
a.	Roads and Streets		
b.	Snow and Ice Removal		
c.	Parking		
d.	Public Transit		
e.	Other Transportation		
4	Recreation and Cultural Services		
a.	Recreation	1,860,189	1,412,083
b.	Culture	539,778	345,613
c.	Other Recreation and Culture	579,997	404,429
5	Community Development		
a.	Education		
b.	Housing	381,396	375,088
c.	Planning and Zoning	63,622	63,812

d.	Community Planning		
e.	Economic Development Program		
f.	Heritage Protection		
g.	Agricultural Development		
h.	Urban Renewal		
i.	Beautification		
j.	Land Rehabilitation		
k.	Tourism		
l.	Other Regional Planning and Development		
6	Environment Health Services		
a.	Water Purification and Supply		
b.	Sewage Collection and Disposal		
c.	Garbage Waste Collection and Disposal		
d.	Other Environmental Services	793,672	575,769
7	Fiscal Services		
a.	Interest Payments to the First Nations Finance Authority		
b.	Debt Payments to the First Nations Finance Authority		
c.	Other Payments to the First Nations Finance Authority		
d.	Other Interest Payments	1,278,836	1,296,885
e.	Other Debt Charges		
f.	Other Fiscal Services		
g.	Debenture Payments		
8	Other Services		
a.	Health		
b.	Social Programs and Assistance		
c.	Trade and Industry		
d.	Other Service – Purchased Local Government Services	2,224,836	2,224,836
9	Taxes Collected for Other Governments		
10	Grants		
a.	Home Owners Grants (Budget Amount)	48,900	48,900
11	Contingency Amounts	450,000	450,000
12	Transfers into reserve funds		
TOTAL EXPENDITURES		15,659,377	14,517,081
<u>BALANCE</u>		0	0

Note: The First 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 to on reserve rate payers that are comparable to services provided to rate payers off reserve in each respective jurisdiction.