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 Songhees First Nation in the Province of British Columbia,

Songhees First Nation Annual Expenditure Law, 2013

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

On behalf of the First Nations Tax Commission

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

SONGHEES 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 Songhees First Nation has enacted the *Songhees First Nation Property Assessment Law, 2008* and the *Songhees First Nation Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; 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;

D. The Council of the Songhees 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 Songhees First Nation duly enacts as follows:

1. This Law may be cited as the *Songhees 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 the budget setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Assessment Law" means the *Songhees First Nation Property Assessment Law, 2008*;

"Council" has the meaning given to that term in the Act;

"First Nation" means the Songhees 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 *Songhees First Nation Property Taxation Law, 2008*.

3. The First Nation's annual budget for the budget year beginning January 1, 2013, and ending December 31, 2013, 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, 2014, and ending December 31, 2014, is comprised of

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

(b) all of Part 2 of the Schedule except for sections 8, 10 and 11.

(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 the local revenues must only be made in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized by 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. Those amounts as are indicated in the annual budget must be credited to the Capital Projects Reserve Fund.

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 integral to 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 the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 17th day of April, 2013, at Victoria, in the Province of British Columbia.

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

Gary Albany
Councillor Gary Albany

Frank George
Councillor Frank George Sr.

Councillor Nicholas Albany

Ron Sam
Councillor Ron Sam

Councillor Karen Tunkara

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1.	Local Revenue for current taxation year		
	a.	Property Tax	$1,052,096
	b.	Penalties and Interest	$20,000
2.	Other Revenues		
	a.	Pet Licencing	$800
	b.	BC HOG Benefit	$50,000
	c.	Permits & Fee	$2,000
3.	Accumulated Surplus - Local revenues from previous taxation year		$175,000
4.	Capital Projects Reserve Fund Revenue		$175,000
5.	Income Stabilization Reserve Fund Revenue		$1,300,000
TOTAL REVENUES			**$2,774,896**

PART 2: EXPENDITURES

1.	**General Government Services**		
	a.	General Administration	$175,000
	b.	Executive & Legislative	$80,000
	c.	Board of Review	$1,000
	d.	Songhees Taxpayer Advisory Committee	$1,000
	e.	BC Assessment	$10,000
2.	**Protective Services**		
	a.	Bylaw Enforcement	$70,000
	b.	Fire Protection	$100,000
	c.	Emergency Measures	$22,000
	d.	Emergency Equipment	$7,500
3.	**Transportation Services**		
	a.	Road Repairs/Groundskeeping	$5,000
	b.	Traffic Control	$1,500
	c.	Snow Removal	$1,500
4.	**Recreation & Cultural Services**		
	a.	Community Events	$5,000
	b.	Songhees Cultural Grant	$5,000
	c.	Donations & Gifts	$3,000
	d.	Community Garden Project	$5,000
5.	**Community Development**		
	a.	Planning	$5,000

6.	**Environmental Health Services**		
	a.	CRD Sewer & Water	$60,000
	b.	Annual refuse collection & disposal	$15,000
7.	**Other: Health**		
	a.	CRD Regional District Hospital	$50,000
8.	**Grants**		
	a.	Home Owner Grant	$121,464
	b.	Additional Grant	$243,926
9.	**Contingency Amount**		$30,006
10.	**Transfers into reserve funds**		
	a.	Income Stabilization Reserve Fund	$0
	b.	Capital Projects Reserve Fund	$107,000
11.	**Capital Expenditures**		
	a.	Songhees Wellness Centre Project	$1,300,000
	b.	Cooper Road Paving	$350,000
TOTAL EXPENDITURES			**$2,774,896**
BALANCE			**$0**

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

View Royal Fire Department, Fire and Emergency Protection	$122,000
Capital Regional District, Local Services Agreement	$110,000
BC Assessment Authority, Assessment Services Contract	$10,000

Note: This Budget includes Appendix A: Reserve Fund Balance

Appendix A

Reserve Fund Balances

1. Income Stabilization Fund

Beginning balance as of January 1, 2013	$1,774,761
Transfers out	
i. to local revenue account:	$1,300,000
ii. to capital projects reserve fund:	$0
Transfers in	
i. from local revenue account:	$0
Ending Balance as of December 31, 2013	$474,761

2. Capital Projects Reserve Fund

Beginning balance as of January 1, 2013	$751,428
Transfers out	
i. to local revenue account:	$175,000
Transfers in	
i. from local revenue account:	$107,000
ii. from Income Stabilization reserve	$0
Ending Balance as of December 31, 2013	$683,428