



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Seabird Island Indian Band in the Province of British Columbia,

Seabird Island Indian Band Annual Expenditure Law, 2011

Dated at Kamloops, British Columbia this 19th day of August, 2011.

On behalf of the First Nations Tax Commission

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





SEABIRD ISLAND INDIAN BAND

ANNUAL EXPENDITURE LAW, 2011

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical 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 Seabird Island Indian Band has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical 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 Seabird Island Indian Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Indian Band Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical 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 *Seabird Island First Nation Property Assessment By-law*;

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

“First Nation” means the Seabird Island Indian Band, 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 *Seabird Island First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2011, and ending March 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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 the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending 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. 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 12th day of July, 2011, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Clem Seymour

Councillor Art Andrew

James Harris

Councillor James Harris

Councillor Alexis Roper

Dianna Kay

Councillor Dianna Kay

Rod Peters

Councillor Rod Peters

Marcia Peters

Councillor Marcia Peters

Margaret Pettis

Councillor Margaret Pettis

MV Ferguson

Councillor Vivian Ferguson

**SCHEDULE
ANNUAL BUDGET**

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 898,024
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	<u>\$ 183,030</u>
TOTAL REVENUES	\$1,081,054

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	300,046
b. General Administrative	53,950
c. Assessment and Board of Review	25,300
2. Protection Services	
a. Fire Protection	50,000
b. Other Protective – Community Wellness	60,827
3. Transportation	
a. Roads & Streets, Grounds	50,000
4. Recreation & Cultural Services	
a. Community Events	140,045
b. Recreation Program	74,320
c. Youth Program	95,160
d. Elders Program	72,193
e. Other Recreation & Culture	15,400
5. Community Development	
a. Other Regional Planning & Development (Wireless)	38,600

6. Environmental Health Services	N/A
7. Fiscal Services	N/A
8. Other Services	N/A
9. Taxes Collected for Other Governments	N/A
10. Grants:	
a. Home owner grant equivalents:	2,140
b. Not-for-profit corporations:	N/A
11. Contingency Amounts:	103,073
12. Transfers into Reserve Funds:	
a. Payments into Reserve Funds:	N/A
b. Expenditures from Reserve Funds	<u>N/A</u>
TOTAL EXPENDITURES	<u>\$1,081,054</u>
BALANCE	\$ 0