



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 Squiala First Nation in the Province of British Columbia,

Squiala First Nation Annual Expenditure Law, 2011

Dated at Kamloops, British Columbia this 26th day of May, 2011.

On behalf of the First Nations Tax Commission

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



**SQUIALA FIRST NATION
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 Squiala First Nation has made property taxation and property assessment by-laws that are deemed to be property assessment and property taxation laws under the FS; 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 Squiala First Nation duly enacts as follows:

- 1. This Law may be cited as the *Squiala First Nation 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 *Squiala First Nation Property Assessment Law, 2007*;

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

“First Nation” means the Squiala First 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 *Squiala First Nation Property Taxation Law, 2007*.

3. The First Nation’s annual budget for the fiscal year beginning April 1st, 2011, and ending March 31st, 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.

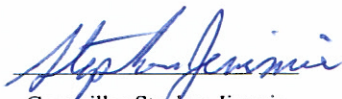
11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

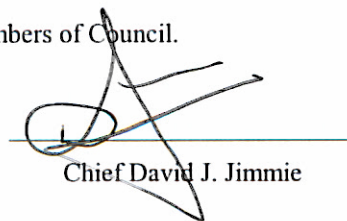
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 20th, day of May, 2011, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of 2/3 members of Council.



Councillor Stephen Jimmie



Chief David J. Jimmie



Councillor Allen Jimmie

SCHEDULE A - ANNUAL BUDGET

Squiala

General Government Expenditures		\$50,037.02
Executive and Legislative		\$100,000.00
General Administrative		\$0.00
Other General Government		
Protection Services		\$0.00
Policing		\$0.00
Firefighting		\$0.00
Regulatory Measures		\$0.00
Other Protective Services		\$0.00
Transportation		\$0.00
Roads and Streets		\$0.00
Snow and Ice Removal		\$0.00
Parking		\$0.00
Public Transit		\$20,000.00
Other Transportation		
Recreation and Cultural Services		\$10,000.00
Recreation		\$10,000.00
Culture		\$0.00
Other Recreation and Culture		
Community Development		\$50,000.00
Education		\$50,000.00
Housing		\$0.00
Planning and Zoning		\$0.00
Community Planning		\$100,000.00
Economic Development Program		\$0.00
Heritage Protection		\$0.00
Agricultural Development		\$0.00
Urban Renewal		\$0.00
Beautification		\$0.00
Land Rehabilitation		\$0.00
Tourism		\$0.00
Other Regional Planning and Development		
Environment Health Services		\$0.00
Water Purification and Supply		\$60,000.00
Sewage Collection and Disposal		\$10,000.00
Garbage Waste Collection and Disposal		\$0.00
Other Environmental Services		
Fiscal Services		\$0.00
Interest Payments to the First Nations Finance Authority		\$0.00
Debt Payments to the First Nations Finance Authority		\$0.00
Other Payments to the First Nations Finance Authority		\$0.00
Other Interest Payments		\$0.00
Other Debt Charges		\$0.00
Other Fiscal Services		\$0.00
Debenture Payments		\$0.00
Other Services		\$0.00
Health		\$0.00
Social Programs and Assistance		\$0.00
Trade and Industry		\$0.00
Other Service		\$0.00
Grants		\$0.00
Other grants A		\$0.00
Other grants B		\$0.00
Other grants C		\$0.00
Transfers into reserve funds		\$0.00
Reserve fund A		\$0.00
Reserve fund B		\$0.00
Reserve fund C		\$0.00
Taxes Collected for Other Governments		\$329,860.46
Taxes Collected for City of Chilliwack		
Sub-Total Budget	\$789,897.48	
Contingency	\$20,202.50	
HOG/ADG	\$0.00	
Special Tax Expense	\$0.00	
Total Budget	\$810,099.98	
Property Tax Revenue	\$808,099.98	
Other Revenue	\$2,000.00	
Special Tax Revenue	\$0.00	
Total Revenue	\$810,099.98	
Balance	\$0.00	