



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 White Bear First Nation in the Province of Saskatchewan,

White Bear First Nations Annual Expenditure Law, 2009

Dated at Kamloops, British Columbia this 21st day of October, 2009.

On behalf of the First Nations Tax Commission

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





**BAND COUNCIL RESOLUTION
("BCR")**

WHITE BEAR FIRST NATIONS EXPENDITURE LAW 2009
Resolution Title

2009-2010/27
Resolution no.

This Band Council Resolution is hereby entered into the meeting of the White Bear First Nations Chief and Band Council which is duly convened on this 1ST day of September, 2009

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 White Bear First Nations has enacted the *White Bear First Nations Property Assessment and Taxation By-law, 1997* which 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;

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 White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Expenditure Law, 2009*.

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

"Assessment Law" means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*;

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

"First Nation" means the White Bear First Nations, 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 a 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 *White Bear First Nations Property Assessment and Taxation By-law, 1997*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2009 and ending March 31, 2009 is attached as Schedule I to this Law.



4. This Law authorizes the expenditures provided for in the annual budget.
5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.
6. Expenditures of local revenues must be made only in accordance with the annual budget.
7. Notwithstanding section 6 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.
8. 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.
9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
10. 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.
11. The schedules attached to this Law form part of and are an integral part of this Law.
12. This Law comes into force and effect on the later of September 1, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 1st day of September 2009, at White Bear First Nations, in the Province of Saskatchewan.

Quorum of the Council is five (5) members.

"WHITE BEAR FIRST NATIONS EXPENDITURE LAW 2009"

 Chief Brian Standingready # 531	
 Councillor Robert G. Big Eagle # 547	 Councillor Merlin Joyea # 1508
 Councillor Diette Kinistino # 1307	 Councillor Tanya Littlechief # 1560
 Councillor Annette Lonechild # 1064	 Councillor Debbie Maxie # 749
 Councillor Elaine Maxay # 964	 Councillor Fred Maxie # 1578
 Councillor J. Francis McArthur # 512	 Councillor Monica McArthur # 1458
 Councillor Bernard Shepherd # 868	 Councillor Seraine Sunkawaste # 1896

**SCHEDULE I
ANNUAL BUDGET****REVENUES**

Property Tax Levies, Interest & Penalties
for Current Fiscal Year \$ 373,312.42

Surplus or Deficit Property Tax Revenue carried
over from previous Fiscal Years \$ 0

TOTAL REVENUES \$ 373,312.42

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative \$ 309,579.42
 - c. Other General Government \$ 60,000.00
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
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
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education
 - b. Housing
 - c. Planning and Zoning
 - d. Community Planning
 - e. Economic Development Program
 - f. Heritage Protection
 - g. Agricultural Development
 - h. Urban Renewal
 - i. Beautification
 - j. Land Rehabilitation



k.	Tourism Development	
l.	Tourism Information	
m.	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	
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	
e.	Other Debt Charges	
f.	Other Fiscal Services	
g.	Debenture Payments	
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service	
9.	Taxes Collected for Other Governments	
	Grants:	
	Not-for-profit corporations:	
	Other Expenditures:	
	Municipal Service Agreements:	
	Amounts payable to the First Nations Finance Authority:	3,733.00
	Contingency Amounts:	
	Expenditures from Reserve Funds:	\$ 373,312.42
	TOTAL EXPENDITURES	\$ 0
	BALANCE	