



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 Neskonlith First Nation in the Province of British Columbia,

Neskonlith First Nation Annual Expenditure Law, 2008

Dated at Kamloops, British Columbia this 7th day of November, 2008.

On behalf of the First Nations Tax Commission

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



**NESKONLITH FIRST NATION
ANNUAL EXPENDITURE LAW, 2008**

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 Neskonlith First Nation has enacted the *Neskonlith First Nation Property Assessment By-law* dated September 30, 1992 and the *Neskonlith First Nation Property Taxation By-law* dated September 30, 1992, 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 Neskonlith First Nation duly enacts as follows:

1. This Law may be cited as the *Neskonlith First Nation Annual Expenditure Law, 2008*.
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 *Neskonlith First Nation Property Assessment By-law* dated September 30, 1992;

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

“First Nation” means the Neskonlith 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 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 *Neskonlith First Nation Property Taxation By-law* dated September 30, 1992.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as a Schedule 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 the Schedule.

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 schedule attached to this Law form part of and is an integral part of this Law.

12. 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 3rd day of November, 2008, at Chase, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.



Chief



Councillor



Councillor



Councillor

Councillor

**SCHEDULE I
ANNUAL BUDGET**

REVENUES

Local revenues for current fiscal year	\$ 59,431
Surplus local revenues carried over from previous fiscal years	
Deficit local revenues carried over from previous fiscal years	
Reserve fund revenues	
TOTAL REVENUES	\$59,431

EXPENDITURES

1. General Government Expenditures	\$ 53,488
a. Tax Administration	\$29,000
b. General Administrative	6,488
c. Tax Appeals	5,000
d. Legal	13,000
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		\$ 0,000
a. BC Assessment	\$ 0,000	

10. Grants:	
a. Home owner grant equivalents:	
b. Other grants:	
11. Contingency Amounts:	\$ 5,943
12. Payments into reserve funds	
TOTAL EXPENDITURES	\$ 59,431
 BALANCE	 \$ -