



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 Songhees First Nation in the Province of British Columbia,

***Songhees First Nation Annual Expenditure Law, 2008***

Dated at Kamloops, British Columbia this 15th day of May, 2008.

On behalf of the First Nations Tax Commission

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





Songhees First Nation  
Annual Expenditure Law, 2008

**SONGHEES 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 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 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 Songhees First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Songhees 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;

“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 *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;

“HOGA” means the *Home Owner Grant Act*, R.S.B.C. 1996, c. 194;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by a First Nation under paragraph 5(1)(a) of the Act;

## **Songhees First Nation Annual Expenditure Law, 2008**

“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 fiscal year beginning January 1, 2008 and ending December 31, 2008 is attached as Schedule I to this Law.
4. This Law authorizes the expenditures provided for in the annual budget.
5. Pursuant to Article 10.0 of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.
6. Those amounts as are indicated in the annual budget must be credited to the Capital Projects Reserve Fund and the Contingency Fund.
7. This Law authorizes the expenditure from the Income Stabilization Fund as indicated in the annual budget, for the purposes of offsetting the cost of reducing the minimum tax payable and increasing the amount of the homeowner grants.
8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.
9. Expenditures of local revenues must be made only in accordance with the annual budget.
10. Notwithstanding section 9 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.
11. 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.
12. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
13. 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.
14. A reference in this Law to an enactment is a reference to the enactment as it is amended or replaced from time to time and includes any regulations made under the enactment.
15. The attached schedules form part of and are integral to this Law.

**Songhees First Nation Annual Expenditure Law, 2008**

16. This Law comes into force and effect on the later of May 28, 2008 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 7<sup>th</sup> day of May, 2008, at Victoria, in the Province of British Columbia.

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

  
\_\_\_\_\_  
Chief Robert Sam

\_\_\_\_\_  
Councillor Gary Albany

  
\_\_\_\_\_  
Councillor Norman George

  
\_\_\_\_\_  
Councillor Frank George Sr.

  
\_\_\_\_\_  
Councillor Nicholas Albany

**Songhees First Nation Annual Expenditure Law, 2008**

**SCHEDULE 1  
ANNUAL BUDGET**

**REVENUES**

|   |                  |
|---|------------------|
| Property Tax Levies, Interest & Penalties for Current Fiscal Year               | 1,108,078        |
| Surplus or Deficit Property Tax Revenue carried over from Previous Fiscal Years | 0                |
| <b>TOTAL REVENUES</b>   | <b>1,108,078</b> |

**EXPENDITURES**

|   |         |
|---|---------|
| <b>1. General Government Expenditures</b>       |         |
| a General Administration                        | 166,815 |
| b Executive and Legislative                     | 80,000  |
| c Assessment Review Board                       | 4,000   |
| <b>2. Protective Services</b>                   |         |
| a Bylaw Enforcement                             | 78,396  |
| b Fire Protection                               | 60,000  |
| c Emergency Measures                            | 10,000  |
| d Address Renumbering                           | 5,000   |
| e Animal/Pest Control                           | 2,000   |
| <b>3. Transportation Services</b>               |         |
| a Road Repairs/Groundskeeping                   | 10,000  |
| b Traffic Control                               | 10,000  |
| <b>4. Recreation and Cultural Services</b>      |         |
| a Community Events                              | 15,000  |
| b Songhees Cultural Grant                       | 10,000  |
| c Education Bursary                             | 2,000   |
| d Playground Maintenance                        | 5,000   |
| e Donations & Gifts                             | 2,000   |
| <b>5. Community Planning</b>                    |         |
| a Planning                                      | 5,000   |
| b Engineering                                   | 5,000   |
| <b>6. Environmental Health Services</b>         |         |
| a CRD Sewer & Water                             | 57,400  |
| b Annual refuse collection & disposal           | 25,000  |
| <b>7. Taxes Collected for Other Governments</b> |         |
| a Regional District Hospital                    | 33,000  |
| b BC Assessment                                 | 10,000  |

**Songhees First Nation Annual Expenditure Law, 2008**

**GRANTS**

|                              |         |
|------------------------------|---------|
| Home Owner Grant equivalents | 379,781 |
| Not-for-profit Corporations  | 0       |

**RESERVE FUNDS**

**Payments into Reserve Funds**

|                               |         |
|-------------------------------|---------|
| Capital Projects Reserve Fund | 108,500 |
| Non-Capital Reserve Fund      | 0       |
| Contingency Fund              | 108,500 |
| Income Stabilization Fund     | 0       |

**Expenditures from Reserve Funds**

|                           |          |
|---------------------------|----------|
| Income Stabilization Fund | (84,314) |
|---------------------------|----------|

**TOTAL EXPENDITURES** **1,108,078**

**BALANCE** **0**

**SCHEDULE II  
ANNUAL GRANTS**

- 1. The following home owner grants are approved for those persons who fall under Schedule I to the HOGA: 570.00
  
- 2. The following grants are offered to persons over the age of sixty-five (65) and those persons who fall under Schedule II to the HOGA: 845.00