



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 Tsawout First Nation in the Province of British Columbia,

Tsawout First Nation Annual Expenditure Law, 2012

Dated at Kamloops, British Columbia this 14th day of May, 2012.

On behalf of the First Nations Tax Commission

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



TSAWOUT FIRST NATION
ANNUAL EXPENDITURE LAW, 2012

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 Tsawout First Nation has enacted the *Tsawout First Nation Property Assessment Law, 2008* and the *Tsawout 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 Tsawout First Nation duly enacts as follows:

- 1. This Law may be cited as the *Tsawout First Nation Annual Expenditure Law, 2012*.
- 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 *Tsawout First Nation Property Assessment Law, 2008*;

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

“First Nation” means the Tsawout 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 *Tsawout First Nation Property Taxation Law, 2008*.

- 3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012 and ending March 31, 2013, 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 the 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 amount 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 the day after it is approved by the First Nations Tax Commission.

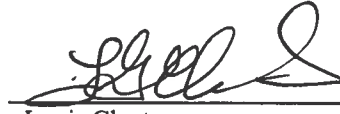
THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of

May, 2012, at Saanichton, in the Province of British Columbia.

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



Chief Harvey Underwood



Louis Claxton


Allan Claxton



Stanley Sam

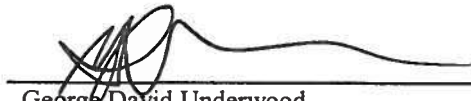


Toby Joseph



Antoine Underwood

E. Samantha Etzel



George David Underwood

SCHEDULE

ANNUAL BUDGET

Tsawout First Nation

General Government Expenditures	
Executive and Legislative	70,000.00
General Administrative	120,000.00
Transportation	
Roads and Streets	35,000.00
Snow and Ice Removal	5,000.00
Recreation and Cultural Services	
Recreation	25,000.00
Culture	35,000.00
Other Recreation and Culture	55,000.00
Community Development	
Community Planning	
Beautification	
Environment Health Services	
Water Purification & Supply	
Sewage Collection & Disposal	
Fiscal Services	
Other Debt Charges	150,000.00
Other Fiscal Services	
Other Services	
General Service Agreement	98,000.00
CRD General	35,000.00
CRD Hospital	44,000.00
BC Assessment Authority	15,000.00
Tax Appeals	7,500.00
Protection Services	
Mosquito Control	18,000.00
Animal Control	6,000.00
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	718,500.00
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Sub-Total Budget	\$718,500.00
Contingency	\$24,495.00
Home Owner	\$372,385.00
Special Tax Expense	\$0.00
Total Expenditures	\$1,115,380.00
Property Tax Revenue	\$1,033,780.00
Other Revenue	\$81,600.00
Special Tax Revenue	\$0.00
Total Revenue	\$1,115,380.00
Balance	\$0.00

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

- | | |
|--|----------|
| 1. DISTRICT OF CENTRAL SAANICH GENERAL SERVICE AGREEMENT | \$98,000 |
| 2. CAPITAL REGIONAL DISTRICT GENERAL SERVICE AGREEMENT | \$35,000 |
| 3. CAPITAL REGIONAL DISTRICT HOSPITAL SERVICE AGREEMENT | \$44,000 |

Note: This Budget includes the attached Appendix.

Appendix A

Reserve Fund Balances

1. Sewer Replacement Reserve Fund

Beginning balance as of April 1, 2012: 125,000.00

Transfers out

I. to local revenue account:

ii. to _____ reserve fund: 00.00

Transfers in

I. from local revenue account:

ii. from _____ reserve fund: 00.00

Ending balance as of March 31, 2013: 125,000.00

2. Water Replacement Reserve Fund

Beginning balance as of April 1, 2012: 00.00

Transfers out

I) to local revenue account:

ii) to _____ reserve fund. 00.00

Transfers in

I) from local revenue account

ii) from _____ reserve fund: 00.00

Ending balance as of March 31, 2013 00.00