



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 Cowichan Tribes First Nation in the Province of British Columbia,

Cowichan Tribes First Nation Annual Expenditure Law, 2012

Dated at Kamloops, British Columbia this 31st day of May, 2012.

On behalf of the First Nations Tax Commission

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



**COWICHAN TRIBES 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 First Nation has made the *Cowichan Indian Band Property Assessment and Taxation Bylaw, 1994*, which by-law is deemed to be a law made under section 5 of the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act ; 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 Cowichan Tribes First Nation duly enacts as follows:

1. This Law may be cited as the *Cowichan Tribes 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 and Taxation Law” means the *Cowichan Indian Band Property Assessment and Taxation Bylaw, 1994*;

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

“First Nation” means the Cowichan Tribes 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.

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 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. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and 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 forms 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 22nd day of May, 2012, at 5760 Allenby Road in the City of Duncan, in the Province of British Columbia.

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

Chief R. Harvey Alphonse



Councillor Calvin Swustus



Councillor Diane Daniels



Councillor William C Seymour



Councillor Dora Wilson



Councillor Darin George



Councillor Stephanie Charlie



Councillor Diane Modeste

Councillor Albie Joseph Charlie



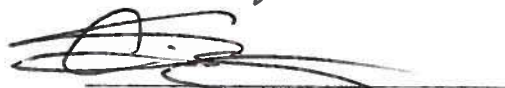
Councillor Lester Joe



Councillor Cindy Daniels



Councillor C. Arvid Charlie



Councillor Charles Seymour

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$2,042,628
b. Interest	\$ 0
2. Other Revenues:	
i. Business Licensing	\$ 7,200
ii. BC Hydro (Grant in Lieu of Taxes)	\$ 19,905
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	<u>\$ 196,000</u>
TOTAL REVENUES	\$2,265,733

EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$ 733,647
2. Protection Services	
a. Policing	\$ 18,536
b. Firefighting	\$ 750
c. Regulatory Measures	\$ 57,300
3. Transportation	
a. Roads and Streets	\$ 171,055
b. Snow and Ice Removal	\$ 35,000
c. Other Transportation	\$ 11,000
4. Recreation and Cultural Services	
a. Recreation	\$ 205,613
5. Community Development	
a. Planning and Zoning	\$ 31,895
b. Community Planning	\$ 36,393
c. Beautification	\$ 18,620
6. Environment Health Services	
a. Water Purification and Supply	\$ 200,000
b. Sewage Collection and Disposal	\$ 159,500
c. Garbage Waste Collection and Disposal	\$ 29,000
d. Other Environmental Services	\$ 117,460

7. Fiscal Services	
a. Other Debt Payment	\$ 89,513
8. Other Services	
a. Social Programs and Assistance	\$ 92,833
b. Other Service	\$ 42,943
9. Contingency Amounts	\$ 214,675
10. Transfers into reserve funds	\$ 0
TOTAL EXPENDITURES	\$2, 265,733
BALANCE	<u>\$ 0</u>

Note: This Budget includes one attached Appendix.

Appendix A
Reserve Fund Balances

1. Building Expansion Reserve Fund	
Beginning balance as of April 1, 2012:	\$ 462,391
Transfers out	
i. to local revenue account:	\$ 0
ii. to _____ reserve fund:	\$ 0
Moneys borrowed	\$ 0
Transfers in	
i. from local revenue account:	\$ 0
ii. from _____ reserve fund:	\$ 0
Moneys repaid	\$ 0
Ending balance as of March 31, 2013:	\$ 462,391