



**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 ʔAkisq'nuk First Nation in the Province of British Columbia,

***Akisq'nuk First Nation Annual Expenditure Law, 2008***

Dated at Kamloops, British Columbia this 29th day of May, 2008.

On behalf of the First Nations Tax Commission

David Paul - Deputy Chief Commissioner  
First Nations Tax Commission



AKSIQNUK 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 Akisqnuq First Nation has enacted the Columbia Lake Indian Band Assessment By-Law, 1992 and the Columbia Lake Indian Band Taxation By-Law, 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 the 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 Akisqnuq First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the Akisqnuq 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 Columbia Lake Assessment By-Law, 1992;

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

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

Akisqnuq 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 Columbia Lake Indian Band Taxation By-Law, 1992.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 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. The grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.
6. A Capital Infrastructure Improvement reserve fund is hereby established for the funding of capital infrastructure improvements on reserve.
7. Those amounts as are indicated in the annual budget must be credited to the Capital Infrastructure Improvement reserve fund.
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. The schedules attached to this Law form part of and are an integral part of this Law.
15. 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.

Akisqnuq First Nation Annual Expenditure Law, 2008

THIS LAW IS HEREBY ENACTED by Council on the 20<sup>th</sup> day of May, 2008, at  
Windermere, in the province of British Columbia.

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



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Chief Wilfred Teneese



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Councillor Lorne Shovar

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Councillor Jesse Nicholas



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Councillor Beatrice Stevens

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Councillor Samantha Sam

**Akisqnuk First Nation Annual Expenditure Budget, 2008**  
**Schedule 1**  
**Annual Budget**

**Revenues:**

Property Tax levies, Interest and Penalties for Current Fiscal Year	\$368,666.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	0
<b>Total Revenues</b>	<b>\$368,666.00</b>

**Expenditures:**

<b>1. General Government Expenditures</b>	
a. General Administration	\$ 65,602.00
b. Executive and Legislative	\$ 55,000.00
c. Assessment Review Board	\$ 7,500.00
d. BC Assessment Authority (Service Agreement)	\$ 4,800.00
<b>2. Protective Services</b>	
a. Fire Protection	\$ 8,000.00
<b>3. Transportation</b>	
a. Roads and Streets	\$ 11,000.00
<b>4. Recreation and Cultural Services</b>	
a. Community Events	\$ 6,669.00
<b>5. Community Development</b>	
a. Community Planning and Zoning	\$ 8,500.00
b. Economic Development Program	\$ 15,000.00
c. Tourism Development	\$ 10,000.00
<b>6. Environmental Health Services</b>	
a. Water Purification and Supply	\$ 45,000.00
<b>7. Fiscal Services</b>	
a. Contingency	\$ 15,125.00
<b>8. Other Services</b>	
a. Regional District (Service Agreement )	\$ 83,900.00
<b>Grants:</b>	
Homeowner Grant Equivalent	\$ 17,570.00

**Payments into Reserve Funds:**

Capital Infrastructure Improvement Reserve Fund	\$ 15,000.00
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<b>Total Expenditures</b>	<b>\$368,666.00</b>
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**Akisqnuk First Nation Annual Expenditure Budget, 2008**  
**Schedule 11**  
**Annual Grants**

The following home owner grant amounts are approved: \$17,570.00