



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 Matsqui First Nation in the Province of British Columbia,

Matsqui First Nation Annual Expenditure Law, 2009

Dated at Calgary, Alberta this 10th day of June, 2009.

On behalf of the First Nations Tax Commission

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



**MATSQUI FIRST NATION
ANNUAL EXPENDITURE LAW, 2009**

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 Matsqui First Nation has enacted *Matsqui First Nation Property Assessment By-law Amendment 1-1995* and the *Matsqui First Nation Property Taxation By-law Amendment 1-1995*, 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; 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 Matsqui First Nation duly enacts as follows:

1. This Law may be cited as the *Matsqui First Nation Annual Expenditure Law, 2009*.
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 *Matsqui First Nation Property Assessment By-law Amendment 1-1995*;

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

“First Nation” means the Matsqui 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 *Matsqui First Nation Property Taxation By-law Amendment 1-1995*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2009, and ending March 31, 2010, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

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

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 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.

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 on the later of June 2, 2009 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2 day of June, 2009, at Matsqui, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Alice McKay



Councillor Louis Julian



Councillor Brenda Morgan

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax		\$331,158.36
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year		\$ 0.00
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year		\$ 0.00
4. Reserve fund revenues		
TOTAL REVENUES		\$331,158.36

EXPENDITURES

1. General Government Expenditures		\$ 32,568.36
a. Tax Administration	\$12,618.36	
b. General Administrative	\$ 5,000.00	
c. Tax Appeals	\$ 7,450.00	
d. Legislative	\$ 7,500.00	
2. Protection Services		\$35,661.00
a. Policing	\$ 26,291.00	
b. Firefighting	\$ 9,370.00	
c. Regulatory Measures		
d. Other Protective Services		
3. Transportation		\$ 0.00
a. Roads and Streets		
b. Snow and Ice Removal		
c. Parking		
d. Public Transit		
e. Other Transportation		
4. Recreation and Cultural Services		\$ 0.00
a. Recreation		
b. Culture		
c. Other Recreation and Culture		
5. Community Development		\$ 0.00
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		
l.	Other Regional Planning and Development		
6.	Environment Health Services		\$12,684.40
a.	Water Purification and Supply	\$7,918.49	
b.	Sewage Collection and Disposal	\$4,765.91	
c.	Garbage Waste Collection and Disposal		
d.	Other Environmental Services		
7.	Fiscal Services		\$ 0.00
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.	Township of Langley (water, sewer, police and fire)		\$74,933.02
9.	Taxes Collected for Other Governments		
10.	Grants:		\$172,000.00
a.	Home owner grant equivalents:	\$172,000.00	
b.	Other grants:	\$ 0.00	
11.	Contingency Amounts		\$ 3,311.58
	TOTAL EXPENDITURES		\$331,158.36
	<u>BALANCE</u>		\$ 00.00

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

- (i) Abbotsford \$47,037.60
- (ii) Langley \$74,933.02