



**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 Sliammon First Nation in the Province of British Columbia,

***Sliammon First Nation Annual Expenditure Law, 2012***

Dated at Kamloops, British Columbia this 3rd day of August, 2012.

On behalf of the First Nations Tax Commission

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



**SLIAMMON 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 a property assessment law and a property taxation law; 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 Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon 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 *Sliammon First Nation Property Assessment Law, 2009*;

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

“First Nation” means the Sliammon 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 *Sliammon First Nation Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2012, and ending December 31, 2012, 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. 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 amounts 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 integral to this Law.

13. 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 23rd day of July, 2012, at Powell River, in the Province of British Columbia.

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



Chief Clint Williams

Councilor Robbi Wilson

Councilor Bruce Point



Councilor Denise Smith

Councilor Clint Williams



Councilor Eugene Louie

Councilor David Louie



Councilor Dillon Johnson

Councilor Walter Paul



Councilor Gloria Francis

**SCHEDULE A**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$252,831.81
b. Surplus from Previous Years	\$ 96,084.81
2. Repayment from First Nation to local revenue account of moneys borrowed (as per Band Council Resolution 2011-45)	
a. Loan repayment	*\$581,190.67
3. Reserve fund revenues:	
i. Income Stabilization Account	\$ 41,851.45
<b>TOTAL REVENUES</b>	<b>\$971,958.74</b>

**EXPENDITURES**

1. General Government Expenditures	
a. General Administrative	\$ 103,000.00
2. Protection Services (**Municipal Type Service Agreement with P.R. Regional District)	
a. Regional Administration	\$ 1,746
b. Parks	\$ 2,235
c. Cemetary	\$ 899
d. Waste Management	\$ 1,388
e. Emergency Telephone – 911	\$ 820
f. Library	\$ 3,920
g. House Numbering	\$ 63
h. Septage Disposal	\$ 720
i. Northside Fire Department	\$33,115
j. Regional Hospital District	<u>\$14,929</u>
	<b>\$59,835.00</b>
3. Transportation	
a. Roads Repairs/Brush Clearing/Ditching	\$ 4,000.00
b. Snow and Ice Removal	\$ 500.00
4. Recreation and Cultural Services	
a. Culture	\$ 5,000.00
b. Meetings/Gatherings	\$ 5,000.00
5. Community Development	
a. Education	\$ 1,000.00
b. Two Access Lots (Maintenance/Signs)	\$ 6,000.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$20,000.00
b. Spring Clean-Up	\$15,000.00
c. Japanese Knot Weed	\$ 1,500.00
7. Other Services	
a. Street Lighting	\$ 2,000.00

8. Taxes Collected for Other Governments	0
9. Grants:	
a. Home owner grant equivalents:	\$62,926.10
b. Tax Exemptions	\$ 4,503.55
c. Firehall Grant	\$ 1,471.78
10. Contingency Amounts	\$ 2,946.83
11. Transfers into reserve funds	
i. Income Stabilization	\$338,637.74
ii. Capital Projects	\$338,637.74
<b>TOTAL EXPENDITURES</b>	<b>\$971,958.74</b>
<b>BALANCE</b>	<b>\$ 0</b>

*\*Reflects full repayment of principal and interest (total amount owing of \$581,190.67 (\$\$711,092 principal less \$129,901.33 of eligible expenses (as approved by auditor).*

*\*\*Note: The First Nation has a Service Agreement with a third-party provider, and the amount indicated is the amount payable by the First Nation under the agreement during the budget period:*

*Agreement with the Powell River Regional District for the above-mentioned services in the amount of \$59,835.*

**Appendix A**  
**Reserve Fund Balances**

**1. Capital Projects Reserve Fund**

Beginning balance as of January 1, 2012:	\$ 804.63
Transfers out	
i. to local revenue account:	\$0
ii. to _____ reserve fund:	\$0
Moneys borrowed	
Transfers in	
i. from local revenue account:	\$353,637.74
ii. from _____ reserve fund:	\$0
Moneys repaid	\$0
Ending balance as of December 31, 2012:	\$354,442.37

**2. Income Stabilization Reserve Fund**

Beginning balance as of January 1, 2012:	\$ 2,689.84
Transfers out	
i. to local revenue account:	\$41,851.45
ii. to _____ reserve fund:	\$0
Moneys borrowed	\$0
Transfers in	
i. from local revenue account:	\$323,637.74
ii. from _____ reserve fund:	\$0
Moneys repaid	\$0
Ending balance as of December 31, 2012:	\$284,476.13

\*The opening balances differs from 2011 closing balances because the partial loan repayment amounts were not transferred into the Income Stabilization Reserve Fund and the Capital Projects Reserve Accounts as budget in 2011. Those amounts were paid into the local revenue account. The amounts shown above will be transferred into these accounts in 2012.