



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 Tsleil-Waututh Nation in the Province of British Columbia,

Tsleil-Waututh 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





TSLEIL-WAUTUTH NATION

Children of TAKaya - Wolf Clan

BURRARD INDIAN BAND



TSLEIL-WAUTUTH 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 Tsleil-Waututh Nation has enacted *Tsleil-Waututh Nation Property Assessment Law, 2010* and *Tsleil-Waututh Nation Property Taxation Law, 2010*, 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 Tsleil-Waututh Nation duly enacts as follows:

1. This Law may be cited as the *Tsleil-Waututh 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 *Tsleil-Waututh Nation Property Assessment Law, 2010*;

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

“First Nation” means the Tsleil-Waututh 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 *Tsleil-Waututh Nation Property Taxation Law, 2010*.

3. The First Nation’s annual budget for the year beginning January 01, 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. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. Those amounts as are indicated in the annual budget must be credited to the TWN Capital Infrastructure Replacement Fund.

7. This Law authorizes the expenditure from the TWN Capital Reserve Fund as indicated in the

annual budget, for the purposes of community improvements.

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

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.

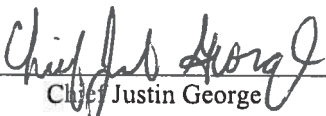
13. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.


14. The Schedule attached to this Law forms part of and is an integral part of this Law.

15. This Law comes into force and effect on the later of May 28, 2012 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 25th day of May, 2012, at North Vancouver, in the Province of British Columbia.


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


Chief Justin George


Councillor Maureen Thomas


Councillor Carleen Thomas


Councillor Lianna Martin


Councillor Jennifer Thomas

2012 / 2013 SCHEDULE A - ANNUAL BUDGET

TWN Taxation Authority

General Government Expenditures

Executive and Legislative	\$20,000.00
General Administrative	\$100,000.00
Other General Government	\$20,000.00

Protection Services

Policing	\$0.00
Firefighting	\$5,000.00
Regulatory Measures	\$5,000.00
Other Protective Services	\$5,000.00

Transportation

Roads and Streets	\$5,000.00
Snow and Ice Removal	\$5,000.00
Parking	\$0.00
Public Transit	\$0.00
Other Transportation	\$10,000.00

Recreation and Cultural Services

Recreation	\$30,000.00
Culture	\$30,000.00
Other Recreation and Culture	\$26,000.00

Community Development

Education	\$50,000.00
Housing	\$20,000.00
Planning and Zoning	\$10,000.00
Community Planning	\$10,000.00
Economic Development Program	\$25,000.00
Heritage Protection	\$10,000.00
Agricultural Development	\$2,000.00
Urban Renewal	\$0.00
Beautification	\$5,000.00
Land Rehabilitation	\$5,000.00
Tourism	\$5,000.00
Other Regional Planning and Development	\$0.00
Public Works	\$109,091.99

Environment Health Services

Water Purification and Supply	\$10,000.00
Sewage Collection and Disposal	\$0.00
Garbage Waste Collection and Disposal	\$15,000.00
Other Environmental Services	\$0.00

Fiscal Services

Interest Payments to the First Nations Finance Authority	\$0.00
Debt Payments to the First Nations Finance Authority	\$0.00
Other Payments to the First Nations Finance Authority	\$0.00
Other Interest Payments	\$0.00
Other Debt Charges	\$0.00
Other Fiscal Services	\$0.00
Debenture Payments	\$0.00

Other Services

Health	\$10,000.00
Social Programs and Assistance	\$10,000.00
Trade and Industry	\$0.00
Other Service	\$0.00
DNV MTSA	\$1,054,081.00
TWN Servicing Costs	\$153,137.00
TWN Capital Costs	\$121,392.00

Taxes Collected for Other Governments

Taxes Collected for Other Governments	\$0.00
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2012 / 2013 SCHEDULE A - ANNUAL BUDGET

Grants

Other grants A	\$0.00
Other grants B	\$0.00
Other grants C	\$0.00

Transfers into reserve funds

Reserve fund A	\$25,000.00
Reserve fund B	\$0.00
Reserve fund C	\$0.00

Sub-Total Budget	\$1,885,701.99	1,885,701.99
Contingency	\$20,000.00	
HOG/ADG	\$320,300.00	
Special Tax Expense	\$0.00	
Total Budget	\$2,226,001.99	
Property Tax Revenue	\$1,536,651.99	
Other Revenue	\$689,350.00	
Special Tax Revenue	\$0.00	
Total Revenue	\$2,226,001.99	
Balance	\$0.00	