



**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 Alexander First Nation in the Province of Alberta,

***Alexander First Nation Annual Expenditure Law, 2009***

Dated at Kamloops, British Columbia this 29th day of May, 2009.

On behalf of the First Nations Tax Commission

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



**ALEXANDER 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 Alexander First Nation has enacted *Alexander First Nation Property Assessment and Taxation By-law*, 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;

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 Alexander First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Alexander 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 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 *Alexander First Nation Property Assessment and Taxation By-law*;

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

“First Nation” means the Alexander 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 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 *Alexander First Nation Property Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2009 and ending December 31, 2009 is attached as Schedule I to this Law.

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

5. Pursuant to section 55 of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

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

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 schedules attached to this Law form part of and are an integral part of this Law.

13. This Law comes into force and effect on the later of \_\_\_\_\_ and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 21<sup>st</sup> day of May, 2009, at Alexander, in the Province of Alberta.

A quorum of Council consists of Four (4) members of Council.

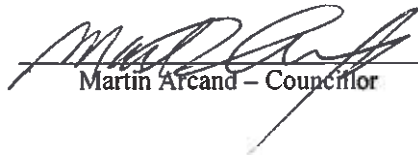


\_\_\_\_\_  
Allan Paul - Chief



\_\_\_\_\_  
Kurt Burnstick - Councillor

\_\_\_\_\_  
Sheldon Arcand - Councillor



\_\_\_\_\_  
Martin Arcand - Councillor



\_\_\_\_\_  
Norman Kootenay - Councillor

\_\_\_\_\_  
Bernard Paul - Councillor

\_\_\_\_\_  
Henry Arcand - Councillor

**SCHEDULE I**  
**ANNUAL BUDGET**

**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$155,351
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$
<b>TOTAL REVENUES</b>	<b>\$155,351</b>

**EXPENDITURES**

1. General Government Expenditures
  - a. Executive and Legislative
  - b. General Administrative
  - c. Other General Government
2. Protection Services
  - a. Policing
  - b. Firefighting \$50,000
  - c. Regulatory Measures
  - d. Other Protective Services \$70,000
3. Transportation
  - a. Roads and Streets
  - b. Snow and Ice Removal
  - c. Parking
  - d. Public Transit
  - e. Other Transportation
4. Recreation and Cultural Services
  - a. Recreation \$ 8,000
  - b. Culture \$ 8,000
  - c. Other Recreation and Culture
5. Community Development
  - 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 Development
  - l. Tourism Information
  - m. Other Regional Planning and Development
6. Environment Health Services
- a. Water Purification and Supply
  - b. Sewage Collection and Disposal
  - c. Garbage Waste Collection and Disposal
  - d. Other Environmental Services
7. Fiscal Services
- 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. Health
  - b. Social Programs and Assistance
  - c. Agriculture
  - d. Tourism
  - e. Trade and Industry
  - f. Other Service
9. Taxes Collected for Other Governments

Grants:

Home owner grant equivalents:

Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements [list each]

Amounts payable to the First Nations Finance Authority:

Contingency Amounts:	10%	\$15,211
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Reserve Funds:

Payments into Reserve Funds:

Capital Infrastructure Replacement:

Capital Infrastructure Improvement:

[other type]:

Expenditures from Reserve Funds:

TOTAL EXPENDITURES	\$151,211
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BALANCE	\$ 0
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