



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 Muskeg Lake Cree Nation in the Province of Saskatchewan,

Muskeg Lake Cree Nation Annual Expenditure Law, 2010

Dated at Kamloops, British Columbia this 1st day of December, 2010.

On behalf of the First Nations Tax Commission

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



**MUSKEG LAKE CREE NATION
ANNUAL EXPENDITURE LAW, 2010**

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 Muskeg Lake Cree Nation has enacted Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A, 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 *Muskeg Lake Cree Nation* duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Expenditure Law, 2010*.
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 Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A;

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

“First Nation” means the Muskeg Lake Cree 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 Bylaw #1 in respect to the Muskeg Lake Indian Reserve #102A.

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

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

5. Those amounts as are indicated in the annual budget must be credited to the Muskeg Lake reserve fund.

6. This Law authorizes the expenditure from the Muskeg Lake education reserve fund as indicated in the annual budget.

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

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

9. Notwithstanding section 8 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.

10. 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.

11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.


12. 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.

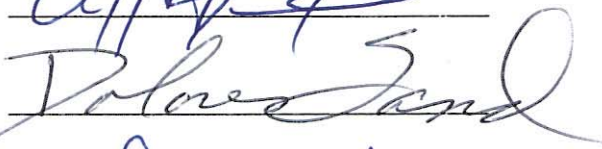
13. The Schedule attached to this Law forms part of and is an integral part of this Law.

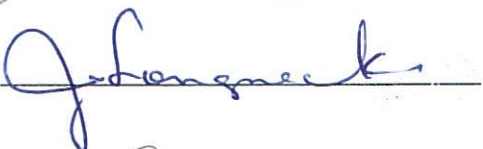
14. This Law comes into force and effect on the later of July 1, 2010 and the day after it is approved by the First Nations Tax Commission.

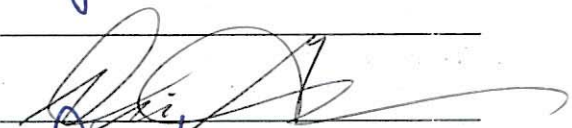
THIS LAW IS HEREBY DULY ENACTED by Council on the 10 day of November, 2010, at Muskeg Lake, in the Province of Saskatchewan.

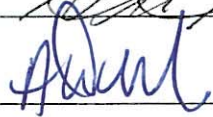
A quorum of Council consists of Muskeg Lake Cree Nation (4) members of Council.














**SCHEDULE
ANNUAL BUDGET**

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$344,933.00
2. Development Cost Charges Revenues	
ii.	\$
3. Proceeds from borrowing	
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 17,000.00
TOTAL REVENUES	\$361,933.00

EXPENDITURES

1. Contingency Amounts	\$ 5,000.00
2. Other Expenditures	
Municipal Service Agreement	\$150,690.00
Outstanding collectables	\$ 69,774.00
Administration	\$ 15,000.00
3. Fiscal Services	
a. Tax exemption Aspen Dev'ts	\$ 22,618.00
4. Transfers into education reserve funds	\$ 98,851.00
TOTAL EXPENDITURES	\$361,933.00

BALANCE **\$0**