



**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, 2012***

Dated at Kamloops, British Columbia this 9th day of November, 2012.

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, 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 Muskeg Lake Cree Nation has enacted *Bylaw No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*, which law has 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, 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 *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 No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*

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. This Law authorizes the expenditure from the General and Education reserve fund as indicated 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 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 day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 24 day of October, 2012, at Muskeg Lake, in the Province of Saskatchewan.

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

  
Chief Cliff Tawpisin

  
Councillor Harry Lafond

  
Councillor Albert Dean Lafond

Councillor Les Arcand

  
Councillor Dolores Sand

  
Councillor Josephine Longneck

Councillor Orin Greyeyes

**SCHEDULE  
ANNUAL BUDGET**

**REVENUES**

1	Local Revenues for the current fiscal year:	
a.	Property tax	372,648
2	Accumulated Surplus from previous years	0
		<u>372,648</u>

**EXPENDITURES**

1	General Government Expenditures	0
a.	General Administrative	15,000
b.	Other General Government	
-	Tax Exempt (Aspen Development)	20,113
-	Uncollectable accounts	23,471
2	Community Development	
a.	Education	100,499
3	Other Services	
a.	Other Services	
-	City of Saskatoon Municipal Service Agreement (Water, sewer)	194,933
4	Contingency Amounts (5%)	18,632
		<u>372,648</u>
	Fund balances Ending	<u>(0)</u>

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

1. Education	
Beginning balance as of January 1, 2012:	\$0.00
Transfers out	
i. to local revenue account:	\$
ii. to _____ reserve fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$
ii. from _____ reserve fund:	\$
Moneys repaid	\$
Ending balance as of December 31, 2012:	\$0.00
2. General	
Beginning balance as of January 1, 2012:	\$0.00
Transfers out	
i. to local revenue account:	\$
ii. to _____ reserve fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$
ii. from _____ reserve fund:	\$
Moneys repaid	\$
Ending balance as of December 31, 2012:	\$0.00