

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

On behalf of the Minister of Indian Affairs and Northern Development,
I HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the
following by-law made by the Tzeachten First Nation, in the Province of
British Columbia, at a meeting held on the 17th day of September, 1993.

**TZEACHTEN FIRST NATION
BUDGET AND EXPENDITURE BY-LAW - 1991**

Dated at Hull, Quebec

this 30th day of June 1994.


Dan E. Goodleaf
Deputy Minister

TZEACHTEN FIRST NATION
BUDGET AND EXPENDITURE BY-LAW
- 1991 -

TZEACHTEN FIRST NATION

BUDGET AND EXPENDITURE BY-LAW - 1991

WHEREAS pursuant to section 83(1) of the Indian Act the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land in a reserve with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS the Council of the Tzeachten First Nation, (also known as the Tzeachten Indian Band) enacted the Tzeachten Indian Band Property Taxation By-law (the "Taxation By-law") pursuant to section 83(1) of the Indian Act on August 13, 1991;

AND WHEREAS the Council of the Tzeachten First Nation collected \$10,000.00 under the Taxation By-law for the calendar year ending December 31, 1991;

AND WHEREAS the Council of the Tzeachten First Nation incurred expenditures totalling \$159.98 in administering the Taxation By-law for the calendar year ending December 31, 1991;

WITHOUT PREJUDICE TO THE EXISTING ABORIGINAL RIGHTS OF THE FIRST NATION, BE IT HEREBY RESOLVED that the Chief and Council of the Tzeachten First Nation enacts the following By-law pursuant to section 83(1) the Indian Act for the purpose of authorizing the expenditure of revenue raised under the Taxation By-law for the calendar year ending December 31, 1991;

PART 1 - INTERPRETATION

SHORT TITLE

1.1 This By-law may be cited as the Taxation Expenditure By-law - 1991.

DEFINITIONS

2.1 In this By-law:

"administrative costs" include but are not limited to:

1. remuneration of the assessor, collector and any other employees engaged by the First Nation to administer this By-law, the Assessment By-law or the Taxation By-law;
2. remuneration of the members of the Assessment Review Committee and Court of Revision as authorized by the Assessment By-law;
3. legal fees incurred in preparing and defending any challenges to this By-law, the Assessment By-law and the Taxation By-law; and
4. any other costs reasonably incurred by the First Nation in preparing, administering, enforcing and defending this By-law, the Assessment By-law and the Taxation By-law;

"Assessment Review Committee" means the Assessment Review Committee as described in section 35 of the Assessment By-law;

"Assessment By-law" means the Tzeachten Indian Band Property Assessment By-law dated August 13, 1991 and any amendments thereto;

"assessor" means assessor as defined in the Assessment By-law;

"Chief and Council" means the Chief and Council of the First Nation;

"Collector" means the collector as defined in the Taxation By-law;

"Court of Revision"	means Court of Revision as defined in the Assessment By-law;
"First Nation"	means the Tzeachten First Nation, also known as the Tzeachten Indian Band which is a band as defined in section 2(1) of the Indian Act;
"fiscal year"	means January 1 of any year to December 31 of the succeeding year;
"holder"	means a holder as defined in the Taxation By-law;
"Indian Act"	means the Indian Act, R.S.C. 1985, c. I-5 and any amendments thereto;
"local government services"	means local services as defined in the Taxation By-law;
"Minister"	means the Minister of Indian Affairs and Northern Development;
"Municipal Act"	means the Municipal Act, R.S.B.C. 1979, c. 290 and any amendments thereto;
"provincial taxing authority"	means <ul style="list-style-type: none"> (i) a municipality, a regional district or an improvement district as defined in the Municipal Act; (ii) the Minister of Finance and Corporate Relations, on behalf of the Province, under the Taxation (Rural Area) Act; or (iii) any other local or provincial public authority that is authorized under an enactment to impose real property taxes or receive revenue from real property taxes or collected for it by the Surveyor of Taxes or by a municipality;

- "Resolution"** means a resolution passed by a majority of the councillors of the First Nation present at a duly convened meeting of the Chief and Council;
- "Taxation By-Law"** means the Tzeachten Indian Band Property Taxation By-law dated August 13, 1991 and any amendments thereto;
- "taxation fund"** means the account or accounts maintained in the name of the First Nation at a financial institution designated solely for the purpose of depositing moneys raised or received under the Taxation By-law; and
- "Taxation (Rural Area) Act"** means the Taxation (Rural Area) Act, R.S.B.C. 1979, c. 400 and any amendments thereto.

PART 2 - INVESTMENT AND EXPENDITURE OF TAXATION MONEYS

INVESTMENT OF TAXATION MONEYS

- 3.1 All revenue raised under the Taxation By-law shall be deposited into the taxation fund.
- 3.2 All monies deposited into the taxation fund may be invested in
- 3.1.1 securities of Canada or of a province;
 - 3.1.2 securities guaranteed for principal and interest by Canada or by a province;
 - 3.1.3 investments guaranteed by a chartered bank; or
 - 3.1.4 deposits in a savings institution or evidence of membership in a credit union or trust company.

EXPENDITURE OF TAXATION MONEYS

- 4.1 The Chief and Council may, by Resolution or under this By-law, authorize or ratify the expenditure of monies deposited into the taxation fund for the following purposes:
- 4.1.1 payment of administrative costs incurred by the First Nation in preparing, administering, enforcing and defending this By-law, the Assessment By-law and the Taxation By-law;
 - 4.1.2 where local government services are provided by the First Nation, for payment of the actual costs incurred by the First Nation in providing such local government services;
 - 4.1.3 where an agreement has been entered into with a provincial taxing authority for the provision of local government services, for payment to the provincial taxing authority for the provision of such local government services;
 - 4.1.4 where an agreement has been entered into with the British Columbia Assessment Authority for the provision of assessment services, for payment to the British Columbia Assessment Authority for the provision of such services; and
 - 4.1.5 payment of tax refunds or any other amounts which the First Nation is required to make to holders under the Taxation By-law.
- 4.2 The Chief and Council hereby ratify the following expenditure of monies made from the taxation fund during the fiscal year ending December 31, 1991:
- 4.2.1 \$159.98 for payment of administrative costs incurred by the First Nation in preparing, administering and enforcing this By-law, the Assessment By-law and the Taxation By-law.
- 4.3 The expenditure described in section 4.2.1 of this By-law is more particularly itemized in the financial statement attached as Appendix "A" to this By-law.

- 4.4 No expenditure shall be made out of the taxation fund that
- 4.4.1 is not authorized or ratified under this By-law;
 - 4.4.2 would result in an expenditure in excess of moneys on deposit in the taxation fund; or
 - 4.4.3 would reduce the balance available in the taxation fund so that it would not be sufficient to meet the commitments chargeable against it.

PART 3 - GENERAL PROVISIONS

HEADINGS

- 5.1 The headings contained in this By-law are inserted for convenience of reference only and form no part of this By-law.

PLURAL

- 6.1 Whenever the singular or masculine is used in this By-law, the same shall be construed as meaning the plural or feminine.

CONFIDENTIALITY

- 7.1 A person who has custody of or control over information or records under this By-law shall not disclose the information or records to any other person except:
- 7.1.1 in the course of administering or enforcing this or any other By-law of the First Nation,
 - 7.1.2 in court proceedings relating to this or any other By-law of the First Nation.

DATE IN FORCE

8.1 This By-law is in force from the date of approval by the Minister.

SEVERABILITY

9.1 A finding by a court that a provision of this By-law is void or invalid shall not affect the validity of the rest of the By-law.

EXTENSION OF TIME

10.1 The Chief and Council may by a Resolution, extend the time within which anything under this By-law is required to be done, and anything done within the extended period of time is as valid as if it had been done within the time provided for by this By-law.

This By-law is hereby made and approved at a duly convened meeting of the Chief and Council of the Tzeachten First Nation, also known as the Tzeachten Indian Band this 17th day of September, 1993. H

Chief

Glenda Campbell

Councillor

[Signature]

Councillor

APPENDIX "A"

TZEACHTEN TAXATION CENTRE

Consolidated Statement for December 31st 1991

	Consolidated Y.T.D.
REVENUES:	
INAC	15000.00
District of Chilliwack	10000.00
District of Langley	0.00
District of Matsqui	0.00
District of Mission	0.00
Taxes Collected	0.00
Homeowner's Grant	0.00
Interest Earned	0.00
TOTAL REVENUES	25000.00
EXPENSES:	
Legal Fees/Appeals	0.00
Bank Charges	22.57
Assessment Authority	0.00
Salaries & Benefits	0.00
Equipment Purchases	137.41
Title Searches	0.00
Insurance	0.00
Notices	0.00
Service Agreements	0.00
Tax Refunds	0.00
Miscellaneous	0.00
Telephone/Postage/Fax	0.00
Travel/Training	0.00
TOTAL EXPENSES	159.98
PRESENT BALANCE	24840.02