

Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indians

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Tsleil-Waututh Nation, in the Province of British Columbia, at a meeting held on the 14th day of May 2007.

- Tsleil-Waututh Nation Expenditure By-law No. EXP 2007-01

Dated at Ottawa, Ontario this 25^{1L} day of

2007.



TSLEIL-WAUTUTH NATION TAXATION

EXPENDITURE BYLAW 2007 No. EXP 2007-01

WHEREAS the Tsleil-Waututh Nation Consolidated Property Assessment and Taxation Bylaw 1997 (the Taxation Bylaw 1997) was passed by the Chief and Council of the Tsleil-Waututh Nation on March 24, 1997 (Burrard Indian Band) in the best interests of the members of the Tsleil-Waututh Nation (Burrard Indian Band) and was approved by the Minister on September 30, 1997;

AND WHEREAS subsection 83(2) of the *Indian Act* requires that an expenditure made out of monies raised pursuant to the Taxation By-law 1997 and any amendments thereto approved by the Minister from time to time must be so made under the authority of a bylaw of the Chief and Council of the Tsleil-Waututh Nation (Burrard Indian Band);

NOW THEREFORE BE IT HEREWITH RESOLVED that the following Tsleil-Waututh Nation Taxation Expenditure Bylaw 2007 No. EXP 2007-01 is hereby enacted pursuant to subsection 83(2) of the *Indian Act* for the purposes of the expenditure of monies collected by the Tsleil-Waututh Nation pursuant to enabling bylaws of the Tsleil-Waututh Nation made in accordance with subsection 83(1) of the *Indian Act*.

SHORT TITLE

1. The Tsleil-Waututh Nation Taxation Expenditure Bylaw 2007 may be cited in short form as the Expenditure Bylaw No. EXP 2007-01.

DEFINITION

2. In this Expenditure Bylaw No. EXP 2007-01,

"annual budget" means the budget for a fiscal year projecting all revenues and expenditures anticipated to be required for the provision of local services on reserve during that fiscal year, as approved by the band council;

"band" means the Tsleil-Waututh Nation (Burrard Indian Band) and any successor thereto;

"band council" means the chief and council (future Takaya Speakers) of the band as elected by the eligible members of the band pursuant to the *Indian Act* and any successor thereto;

"band council resolution" means a motion passed and approved by a majority of the members of the band held at a duly convened meeting of the band council;

"fiscal year" means January 1 of any calendar year to December 31 of the same year;

"Indian Act" means the *Indian Act* R.S.C. 1985 c.I-5 and any amendments thereto and regulations authorized thereunder;

"local services" includes local improvements, utility services, capital works and the provision of any other services required on reserve;

"local improvements" includes the following works and any combination of them:

- (a) opening, widening, straightening, extending, grading, levelling, diverting or paving a road,
- (b) constructing a sidewalk, foot crossing, curbing bridge, culvert or embankment forming part of a street or constructing a system of storm drainage,
- (c) making, deepening, enlarging or lengthening a common sewer or water system,
- (d) making sewer or water service connections to the road line on land abutting the main,
 - (e) constructing a conduit for wires or pipes along or under a road,
 - (f) public works services as they apply to the reserve,
 - (g) reconstructing, replacing or repairing any of the above:

"Minister" means the Minister of Indian Affairs and Northern Development and any of the Minister's duly authorized delegates;

"provisional budget" means an interim or preliminary budget projecting revenues and expenditures anticipated to be required for the provision of local services on reserve during all or part of that fiscal year but not an annual budget;

"reserve" means those lands:

(a) the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Burrard Indian Band,

whether they be designated lands or conditionally surrendered lands or otherwise, and

(b) that are within the boundaries of the Burrard Inlet Indian Reserve No. 3, Inlailawatash Indian Reserve Nos. 4 and 4a, and any additions to reserve subsequent to the enactment of this Expenditure Bylaw No. EXP 2007-01;

"stabilization fund" means the fund established to hold and dispense any monies remaining in the taxation fund at the end of a fiscal year or fiscal years;

"taxation fund" as defined in and established pursuant to the Taxation Bylaw 1997 and any amendments thereto approved by the Minister from time to time.

"tax administrator" means the person appointed by the band council to administer this Expenditure Bylaw No. EXP 2007-01 or his designate.

BUDGETS

- **3.**(1) On or before March 1 of each fiscal year, with the exception of the first fiscal year, the band council will by band council resolution direct the preparation of a provisional budget by the band's employee(s) or agent(s).
- (2) On or before June 30 of each fiscal year the band council will prepare the annual budget and will, through the means of a bylaw add the annual budget as a schedule to this Expenditure Bylaw No. EXP 2007-01.

AUTHORIZED EXPENDITURES

- **4.** (1) All expenditures, including all costs of administration, collections, realization of security, complaints, legal and consultant services, education, training and honoraria from the taxation fund will be made in accordance with the annual budget and the Taxation Bylaw 1997 and any amendments thereto approved by the Minister from time to time and when made are authorized expenditures from the taxation fund provided section **3.** (2) above has been complied with.
- (2) All funds received pursuant to the Taxation Bylaw 1997 and any amendments thereto approved by the Minister from time to time will be deposited in the taxation fund.
- (3) All monies deposited in the taxation fund and any interest earned thereon will be expended in accordance with the Expenditure Bylaw No. EXP 2007-01 annual budget solely for local purposes including the provision of local TWN Tax Expenditure Bylaw Page 3 of 6

services on reserve, capital projects and all costs associated with the administration and enforcement of the Taxation Bylaw 1997 and any amendments thereto approved by the Minister from time to time in accordance with subsection **4.**(1).

(4) All surplus monies remaining in the taxation fund at the end of the fiscal year specified in the Expenditure Bylaw No. EXP 2007-01 Annual Budget Schedule may be transferred into the stabilization fund and may be applied towards the operation and administration costs for the next fiscal year, for capital projects, overruns on existing capital projects or for any other contingencies.

EXTENSION OF TIME

- **5.** (1) Provided that there has been substantial compliance with the provision of this Expenditure Bylaw No. EXP 2007-01, a procedural irregularity, technical failure to carry out a provision of this Bylaw or an insubstantial failure to comply with a requirement of this Bylaw by the band council, the tax administrator, or any other person appointed to carry out the administration or enforcement of this Bylaw, does not in itself constitute a failure to comply with this Expenditure Bylaw No. EXP 2007-01 by such person.
- (2) The chief and council may, by band council resolution, extend the time by which anything is required to be done pursuant to this Expenditure Bylaw No. EXP 2007-01 and anything done by or within such extended time is as valid as if it had been done by or within the time otherwise provided for in this Expenditure Bylaw No. EXP 2007-01.

BYLAW REMEDIAL

6. This Expenditure Bylaw No. EXP 2007-01 is to be construed as being remedial and is to be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

TENSE

7. Where a provision or schedule of this Expenditure Bylaw No. EXP 2007-01 is expressed in the present tense, future tense or past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present, future or past tenses.

HEAD NOTES

8. Head notes, marginal notes and headings form no part of this Expenditure Bylaw No. EXP 2007-01 and are to be construed as being inserted for convenience of reference only.

SEVERANCE OF SECTIONS

9. A finding by a court of competent jurisdiction that a section or provision of this Expenditure Bylaw No. EXP 2007-01 is void does not affect or bear upon the validity of any other section or provision of this Bylaw or this Bylaw as a whole, same remaining in full force and effect, subject to section 11 below, notwithstanding the severance of such void section or provision.

USE OF FORMS AND WORDS

- 10. In this Expenditure Bylaw No. EXP 2007-01,
- (a) words signifying the masculine gender include the feminine gender and the neuter gender and, where necessary or the context permits, a person as defined in this Expenditure Bylaw No. EXP 2007-01,
- (b) words in the singular include the plural and words in the plural include the singular, and
- (c) where a word or expression is defined, other parts of speech and grammatical forms of the same word or expression have corresponding meanings.

AMENDMENTS

11. Any section of this Expenditure Bylaw No. EXP 2007-01 may be amended by the band council through the means of a bylaw passed and approved in accordance with the appropriate section or sections of the *Indian Act* or constitution or law of the band as the case may be.

APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Tsleil-Waututh Nation (Burrard Indian Band) held at the Tsleil Waututh Nation Administration Office, 3075 Takaya Drive, North Vancouver, BC on this 14th day of May, 2007.

Councillor Carleen Thomas

Councillor Lianna Martin

Comprising the majority of those members of the Band Council of the Tsleil-Waututh Nation (Burrard Indian Band) present at the aforesaid meeting, a quorum being three members and the number of members of the Band Council present being

TSLEIL-WAUTUTH FIRST NATION

PROPERTY TAX BUDGET 2007

REVENUES

Residential Utilities	\$ 1 \$	1,250,089.70 31,98 <u>3.16</u>
TOTAL REVENUES	\$ 1,282,072.86	
EXPENDITURES		23
General Government Services	\$	130,000.00
Protective Services	\$	30,000.00
Transportation Services	\$	10,000.00
Recreational and Cultural Services	\$	80,000.00
Community Development Services	\$	75,000.00
Environmental Health Services	\$	20,000.00
Fiscal Services	\$	305,500.00
Other Expenditures	\$	31,572.86
Taxes for Other Governments	<u>\$</u>	600,000.00
TOTAL EXPENDITURES	<u>\$ 1,282,072.86</u>	