



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

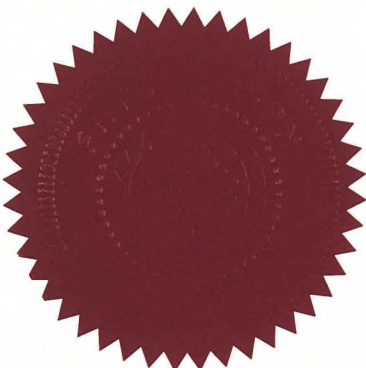
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Millbrook Band in the Province of Nova Scotia,

***Millbrook First Nation Annual Expenditure Law, 2021***

Dated at Victoria, British Columbia this 14th day of December, 2021.

On behalf of the First Nations Tax Commission

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



**MILLBROOK FIRST NATION  
ANNUAL EXPENDITURE LAW, 2021**

**WHEREAS:**

A. Pursuant to section 5 of the *First Nations Fiscal 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 Millbrook First Nation has made the *Millbrook Band of Indians Land Tax By-Law* in 1996 which by operation of section 145 of the *First Nations Fiscal Management Act*, has been deemed to be a property taxation law made further to the Act;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Millbrook First Nation duly enacts as follows:

1. This Law may be cited as the *Millbrook First Nation Annual Expenditure Law, 2021*.
2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

“Assessment Law” means the *Millbrook Band of Indians Land Tax By-law*;

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

“First Nation” means the Millbrook 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 the First Nation under a local revenue law and payments made to the First Nation in lieu of a tax imposed under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Millbrook Band of Indians Land Tax By-law*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2021, and ending March 31, 2022, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

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

8. 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.

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

10. 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.

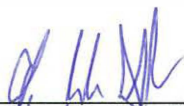
11. (1) The Schedule attached to this Law forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. 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 30th day of November, 2021, at Millbrook Band Administration Office, 820 Willow Street, Truro, in the Province of Nova Scotia.

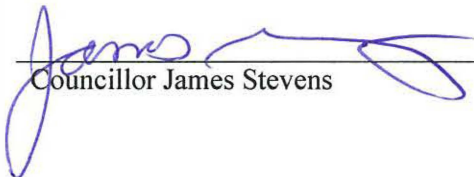
A quorum of Council consists of five (5) members of Council.



Chief Robert Gloade



Councillor Alex Cope



Councillor James Stevens



Councillor Natasha Bernard

Councillor Stephen Marshall

Councillor Colin Bernard



Councillor Ward Markie

Councillor Leana Kennedy

Councillor Gordon Johnson

  
Councillor Carley Gloade

Councillor Peter Gloade

Councillor Lisa Marshall



Councillor Barry Martin

**SCHEDULE**  
**ANNUAL BUDGET**

**PART 1: REVENUES**

- |  |           |
|--|-----------|
| 1. Property tax revenues to be collected in budget year: |           |
| a. Property Tax Revenues                                 | \$966,995 |

<b>TOTAL REVENUES</b>	<b>\$966,995</b>
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**PART 2: EXPENDITURES**

- |  |          |
|--|----------|
| 1. General Government Expenditures                                     |          |
| a. Executive and Legislative   | 50,000   |
| b. General Administrative  | 50,000   |
| 2. Protection Services   |          |
| a. Policing  | 80,000   |
| b. Firefighting  | 85,000   |
| c. Regulatory Measures   | 50,000   |
| 3. Transportation  |          |
| a. Roads and Streets   | 380,000  |
| 4. Recreation and Cultural Services                                    |          |
| a. Recreation  | 25,000   |
| b. Culture   | 25,000   |
| 5. Community Development   |          |
| a. Planning and Zoning   | 40,000   |
| c. Economic Development Program  | 55,000   |
| 6. Fiscal Services   |          |
| a. Long-term Borrowing Payments to the First Nations Finance Authority |          |
| b. Interim Financing Payments to the First Nations Finance Authority   |          |
| c. Other Payments  | 40,000   |
| d. Accelerated Debt Payments   |          |
| e. Other Fiscal Services   |          |
| 9. Contingency Amount  | \$86,995 |

<b>TOTAL EXPENDITURES</b>	<b>\$966,995</b>
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**PART 3: ACCUMULATED SURPLUS/DEFICIT**

- |   |      |
|---|------|
| 1. Accumulated Surplus – revenues carried forward from the previous budget year | \$ 0 |
| 2. Accumulated Deficit – revenue expenditures carried forward from              |      |

the previous budget year \$ 0

**BALANCE \$ 0**

Note: Millbrook First Nation has an agreement with the Town of Truro which covers services for water, sewer, fire protection and road clearing in the commercial area at the Millbrook Power Centre. This agreement is based on \$1 per \$1,000 of assessment and is included as a separate amount under Other Services. Amounts indicated under Municipal Services is the total amount payable by the First Nation to Halifax under the agreements during the budget period.