Minister of Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Burns Lake Band, in the Province of British Columbia, at a meeting held on December 9, 2021.

Burns Lake Band Annual Expenditure By-law, 2021

Dated at Ottawa, Ontario, this 2 day of March 2022.

Hon. Marc Miller, P.C., M.P.



BURNS LAKE BAND

ANNUAL EXPENDITURE BY-LAW, 2021

WHEREAS:

- A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues:
- B. The Council of the Burns Lake Band has made a by-law pursuant to section 83 of the *Indian Act* respecting property taxation for local purposes on reserve; and
- C. The Council of the Burns Lake Band wishes to establish an annual budget for the expenditure of revenues raised under its property taxation by-law in the current taxation year;

NOW THEREFORE the Council of the Burns Lake Band duly enacts as follows:

- 1. This By-law may be cited as the Burns Lake Band Annual Expenditure By-law, 2021.
- 2. In this By-law:
- "Act" means the Indian Act, R.S.C. 1985, c. I-5, 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 the budget year;
- "By-law" means this annual expenditure by-law enacted under subsection 83(2) of the Act;
- "Council" has the same meaning as "council of the band" in subsection 2(1) of the Act;
- "Band" means the Burns Lake Band;
- "local revenues" means money raised by the Band under a property taxation by-law and payments made to a Band in lieu of a tax imposed under a property taxation by-law;
- "property taxation by-law" means a by-law enacted under subsection 83(1) of the Act; and
- "Taxation By-law" means the Burns Lake Band Property Taxation By-law.
- **3.** The Band's annual budget for the fiscal year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule to this By-law 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.
- 5. Where the Band wishes to authorize an expenditure not authorized in this By-law, or change the amount of an expenditure authorized, Council must amend this By-law in accordance with Council procedure and the requirements of the Act.
- **6.** Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
- 7. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
- **8.** Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
- **9.** This By-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.

- 10.(1) The Schedule attached to this By-law, and any Appendices, forms part of and is an integral part of this By-law.
 - (2) A reference to the Schedule is a reference to the Schedule to this By-law.
- 11. This By-law comes into force and effect upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 9th day of December, 2021, at the Burns Lake Band Office, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

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Chief Clayton Charlie	Councillor Ellen Lorenz
des	
Councillor Cecilia Sam	

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1.	Local revenues to be collected in budget year:	
	a. Property Tax Revenues	\$ 581,196.60
TC	TAL REVENUES	\$ 581,196.60
<u>P</u> A	RT 2: EXPENDITURES	
1.	General Government Expenditures	
	a. Executive and Legislative	\$ 10,000
	b. General Administrative	\$ 30,054
	c. Other General Government	\$ 5,000
2.	Protection Services	
3.	Transportation	
4.	Recreation and Cultural Services	
	a. Community Centre	\$150,000
	b. Culture	\$ 25,000
	c. Heritage Protection	\$ 25,000
5.	Community Development	
	a. Planning	\$50,000
	b. Economic Development Program	\$50,000
6.	Environment Health Services	
7.	Fiscal Services	
	a. Debt Payments	\$120,000
8.	Other Services	
9.	Contingency Amounts	\$ 51,672.60
10	. Transfers into Reserve Funds	
	a. Capital Reserve	\$ 64,470
TC	OTAL EXPENDITURES	\$ 581,196.60

PART 3: ACCUMULATED SURPLUS/DEFICIT

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

Note: This Budget includes the attached Appendix

APPENDIX

RESERVE FUND BALANCES

1. Burns Lake Capital Reserve

Beginning balance as of January 1, 2021:		\$ 0		
Transfers out				
a. To local revenue account:b. To Burns Lake Band reserve fund as a transfer:c. Moneys borrowed for another purpose:	\$ 0 \$ 0	\$0		
Transfers in				
a. From local revenue account:b. From Burns Lake Band reserve fund as a transfer to fund:c. Borrowed moneys repaid to fund:		\$ 64,470 \$ 0 \$ 0		
Interest earned in current year:	\$0			
Ending balance as of December 31, 2021:		\$ 64,470		