



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 Whispering Pines/Clinton Indian Band in the Province of British Columbia,

WHISPERING PINES / CLINTON INDIAN BAND
ANNUAL EXPENDITURE LAW, 2022

Dated at Kamloops, British Columbia this 20th day of December 2022.



Chief Commissioner C.T. (Manny) Jules
On behalf of the First Nations Tax Commission



WHISPERING PINES / CLINTON INDIAN BAND ANNUAL EXPENDITURE LAW, 2022



Preamble

Whereas pursuant to section 5 (a) (i) of the *First Nations Fiscal Management Act* (the “Act”), “the council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including the assessment of the value of those lands and interests or rights, the requisition of any information necessary to conduct the assessment and the inspection, in accordance with procedures prescribed by regulation, for assessment purposes of any reserve lands that are subject to taxation for local purposes”, where the definition of council is defined as council of the band in subsection 2 (1) of the *Indian Act*;

Whereas pursuant to the *Indian Act*, Whispering Pines / Clinton Indian Band meets the definition of a band, First Nation and council for the purposes of the Act, and has made a property assessment law and a property taxation law;

Whereas pursuant to section 10 (2) of the Act, where “a council of a First Nation makes a property taxation law or that makes a law under paragraph 5(1)(a.1) shall also make a law under paragraph 5 (1) (b) establishing a budget for the expenditure of local revenues at least once each year on or before the date prescribed by regulation or, if none is so prescribed, on or before the date fixed by standards established under subsection 35 (1)”; and

Whereas as a council of a First Nation, Whispering Pines / Clinton Indian Band hereby wishes to establish its 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 Whispering Pines / Clinton Indian Band duly enacts as follows:

Short Title

1 This Law may be cited as the *Whispering Pines / Clinton Indian Band Annual Expenditure Law, 2022*.

Interpretation

Definitions

2 The following definitions apply in this Law:

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

- (b) “**annual budget**” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section **13 (1)** of the Act;
 - (c) “**Assessment Law**” means the *Whispering Pines / Clinton Indian Band Property Assessment Law, 2013*;
 - (d) “**council**” has the meaning given to that term in the Act;
 - (e) “**First Nation**” means the Whispering Pines / Clinton Indian Band, being a band named in the schedule to the Act;
 - (f) “**Law**” means this annual expenditure law enacted under paragraph **5 (1) (b)** of the Act as required by subsection **10 (2)** of the Act;
 - (g) “**local revenues**” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph **5 (1) (a)** of the Act;
 - (h) “**property taxation law**” means a law enacted by the First Nation under paragraph **5 (1) (a)** of the Act; and
 - (i) “**Taxation Law**” means the *Whispering Pines / Clinton Indian Band Property Taxation Law, 2013*.
- 3** 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.
- 4** Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

Annual Budget

- 5** The First Nation’s annual budget for the budget year beginning April 1, 2022, and ending March 31, 2023, is attached as a schedule and the expenditures provided for in the schedule are authorized.

Expenditures

- 6** The expenditures of local revenues must be made only in accordance with the annual budget and in accordance with section **13 (1)** of the Act.
- 7** The expenditures made in the current year is authorized and enacted by this Law and is included in the annual budget.
- 8** Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, the council must amend this Law in accordance with council procedures and the requirements of the Act.
- 9** This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the schedule.

Restriction

- 10 This Law shall 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.

Schedule

- 11 The schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.
- 12 A reference to the schedule is a reference to the schedule to this Law.

Coming into force


- 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 8th day of November 2022, at Whispering Pines IR #4, Kamloops, in the Province of British Columbia.

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



Chief Edward LeBourdais



Councillor Sunny LeBourdais



Councillor Matthew Lewis

**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1.	Property tax revenues to be collected in budget year:	
	a. Property Tax Revenues	\$75,590.31

TOTAL REVENUES	\$75,590.31
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PART 2: EXPENDITURES

1.	General Government Expenditures	
	a. Other General Government	
	\$20,000.00	

2.	Community Development	
	a. Land Rehabilitation and Beautification	\$10,000.00

3.	Other Services	
	a. Education	\$20,000.00
	b. Other Service	
	\$20,000.00	

4.	Contingency Amount	\$ 5,590.3
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TOTAL EXPENDITURES	\$75,590.31
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PART 3: ACCUMULATED SURPLUS/DEFICIT

1.	Accumulated Surplus – revenues carried forward from the previous budget year	\$
	0.00	

2.	Accumulated Deficit – revenue expenditures carried forward from the previous Budget year	\$ 0.00
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BALANCE	\$ 0.00
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