

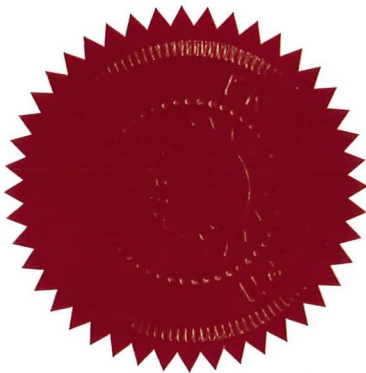


FIRST NATIONS TAX COMMISSION
COMMISSION DE LA FISCALITÉ DES PREMIÈRES NATIONS

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Ch-ihl-kway-uhk Tribe Society in the Province of British Columbia,

GRASS 15 RESERVE ANNUAL EXPENDITURE LAW, 2025

Dated at Calgary, Alberta this 17th day of June, 2025.





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



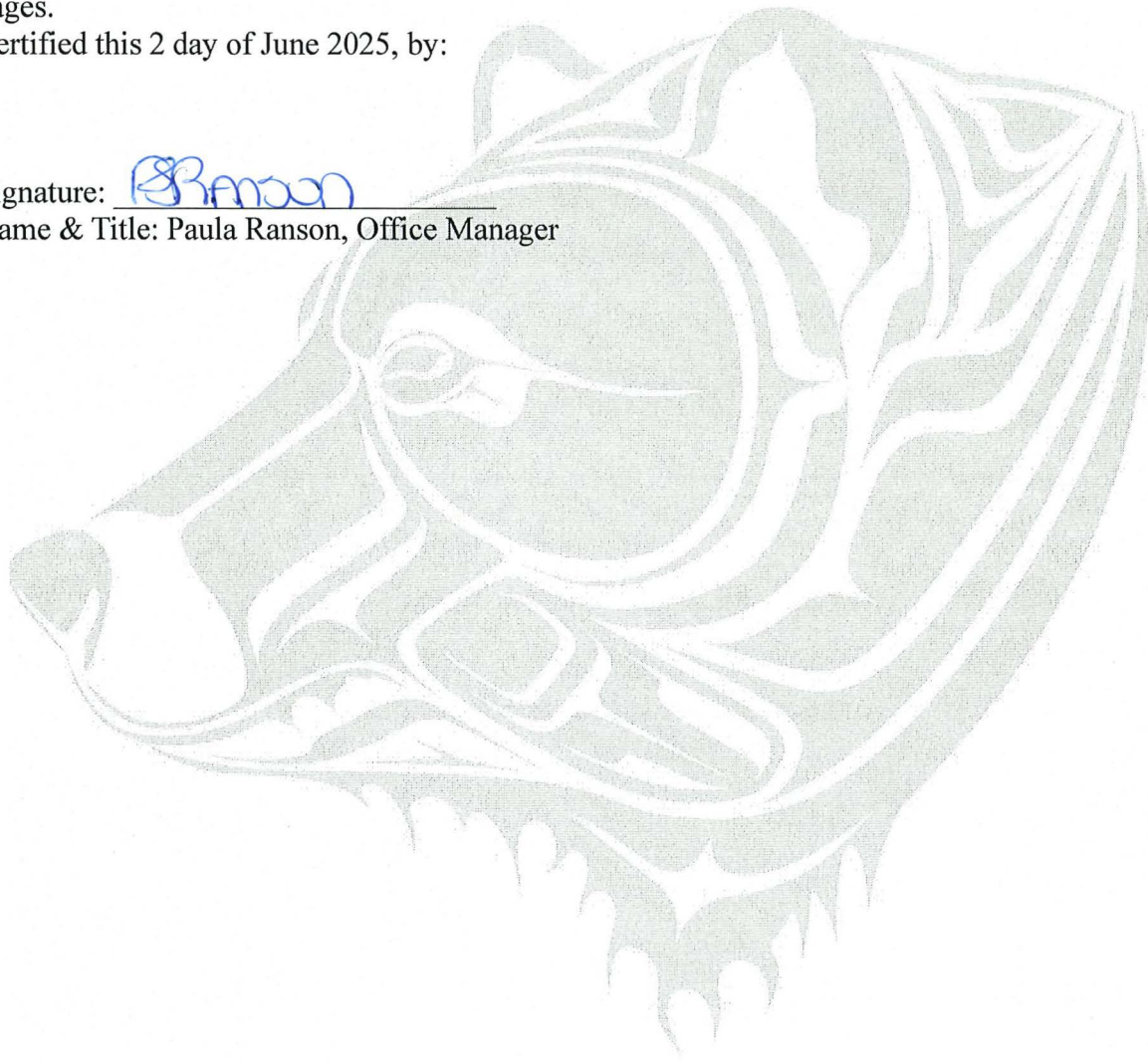


CERTIFICATION

I hereby certify that this document is a complete version of the Grass 15 Reserve Annual Expenditure Law, 2025 enacted by the Board of Directors on June 2, 2025 and consisting of 4 pages.

Certified this 2 day of June 2025, by:

Signature: 
Name & Title: Paula Ranson, Office Manager



**GRASS 15 RESERVE
ANNUAL EXPENDITURE LAW, 2025**

WHEREAS:

A. Grass 15 Indian reserve has been set apart for the use and benefit of nine First Nations, being Aitchelitz First Nation, Kwaw-kwaw-Apilt First Nation, Shxwha:y Village, Skwah First Nation, Skowkale First Nation, Soowahlie First Nation, Squiala First Nation, Tzeachten First Nation, and Yakweawkwoose First Nation, and those First Nations have each made a delegation law pursuant to paragraph 5(1)(f) of the *First Nations Fiscal Management Act*, delegating their law making power regarding property taxation of the Grass 15 reserve to the Ch-ihl-kway-uhk Tribe Society, each of which laws was approved by the First Nations Tax Commission;

B. Pursuant to its delegated power, the Ch-ihl-kway-uhk Tribe Society may, in respect of Grass 15 reserve, 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 revenue;

C. The Ch-ihl-kway-uhk Tribe Society has made a property assessment law and a property taxation law for Grass 15 reserve;

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

E. The Ch-ihl-kway-uhk Tribe Society 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 Board of the Ch-ihl-kway-uhk Tribe Society duly enacts as follows:

1. This Law may be cited as the *Grass 15 Reserve Annual Expenditure Law, 2025*.

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, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Grass 15 Reserve Property Assessment Law, 2016*;

“Delegate” means the Ch-ihl-kway-uhk Tribe Society, a society incorporated under the laws of the province of British Columbia with the registration number of S-0038196, and with a civic address of 10 – 7201 Vedder Road, Chilliwack, BC, V2R 4G5;

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

“local revenues” means money raised by the Delegate under a local revenue law and payments made to the Delegate in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

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

“Taxation Law” means the *Grass 15 Reserve Property Taxation Law, 2016*.

3. The Delegate’s annual budget for the budget year beginning January 1, 2025, and ending December 31, 2025, 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 Delegate wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, the Delegate must amend this Law in accordance with board of directors 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, **including any Appendices**, 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 the board of directors of the Ch-ihl-kway-uhk Tribe Society, as Delegate, on the 2 day of June, 2025, at Chilliwack, in the Province of British Columbia.

A quorum of the Board consists of five (5) members of the Board.

Chief David Jimmie

Chief Derek Epp

Chief Brenda Wallace

Councilor Willy Hall

Chief Terry Horne

Chief Randy Leon

Chief Robert Gladstone

Chief Angie Bailey

Chief Johnathon Prest

SCHEDULE

ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:

a. Property Tax Revenues \$32,028.54

TOTAL REVENUES

\$32,028.54

PART 2: EXPENDITURES

1. General Government Expenditures

a. Executive and Legislative

b. General Administrative

c. Other General Government \$510

2. Protection Services

a. Policing

b. Firefighting

c. Regulatory Measures

d. Other Protective Services

3. Transportation

a. Roads and Streets

b. Snow and Ice Removal

c. Parking

d. Public Transit

e. Other Transportation

4. Recreation and Cultural Services

a. Recreation

b. Culture

c. Heritage Protection

d. Other Recreation and Culture

5. Community Development

a. Housing

b. Planning and Zoning

c. Community Planning

d. Economic Development Program

e. Tourism

f. Trade and Industry

\$29,518.54

g. Land Rehabilitation and Beautification	
h. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Recycling	
e. Other Environmental Services	
7. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service	
8. Contingency Amounts	\$2,000
TOTAL EXPENDITURES	\$32,028.54

PART 3: ACCUMULATED SURPLUS/DEFICIT

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