

SONGHEES NATION
ANNUAL EXPENDITURE LAW, 2019

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 and interests or rights in reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

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 make, at least once each year, 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 Songhees Nation duly enacts as follows:

1. This Law may be cited as the *Songhees Nation Annual Expenditure Law, 2019*.

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 *Songhees First Nation Property Assessment Law, 2008*;

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

“First Nation” means the Songhees 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 as required by subsection 10(2) of the Act;

“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;

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

“Taxation Law” means the *Songhees First Nation Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2019, and ending March 31, 2020, 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. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

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

9. 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.

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

11. 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.

12.(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.

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 May, 2019, at Victoria, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief Ron Sam

Councillor Garry Albany

Councillor Karen Dick-Tunkara

Councillor Jackie Albany

Councillor Don Albany

Councillor N. Garry Sam

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property tax revenues to be collected in budget year:	
a. Property Tax Revenues	1,139,995
b. Payments received in lieu of taxes	42,000
c. BC HOG Benefits	20,000
d. Pet Licensing	500
e. Permits and Fees	8,000
TOTAL REVENUES	\$1,210,495

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	150,000
b. General Administrative	150,000
c. Board of Review	5,000
d. BC Assessment Services	9,000
2. Protection Services	
a. Bylaw Enforcement	50,000
b. Fire Protection	170,000
c. Emergency Measures	24,000
3. Transportation and Infrastructure	
a. Public Works	85,000
4. Recreation and Cultural Services	
a. Community Events	20,995
5. Environment Health Services	
a. CRD Sewer and Water	92,000
b. Annual Refuse Collection and Disposal	25,000
6. Other Services	
a. CRD Regional District Health	40,000
7. Grants:	
a. Home owner grant equivalents:	80,500
b. Additional grants	195,000
8. Contingency Amount	14,000
9. Transfers into Reserve Funds	
a. Capital Projects Reserve Fund	100,000
TOTAL EXPENDITURES	\$1,210,495

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: The following are the service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. BC Assessment Authority, Assessment Services	\$ 9,000
b. Capital Regional District, Comprehensive Services	\$ 92,000
c. View Royal Fire Department, Fire Protection and Emergency Measurement Services	\$194,000

Note: This Budget includes the attached Appendix.

Appendix
Reserve Fund Balances

1. Income Stabilization Fund

Beginning balance as of April 1, 2019 :	\$ 484,700
Interest earned in current year:	\$ 9,300
Ending balance as of March 31, 2020:	\$ 494,000

2. Capital Reserve Fund

Beginning balance as of April 1, 2019 :	\$1,252,906
Transfers in	
a. from local revenue account:	\$ 100,000
Interest earned in current year:	\$ 25,200
Ending balance as of March 31, 2020:	\$1,378,106