I, Minister of Crown-Indigenous Relations and Northern Affairs, HEREBY

APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law

made by the Eskasoni First Nation, in the Province of Nova Scotia, at a

meeting held on the 1st day of October 2017.

- **Eskasoni First Nation
Annual Expenditure By-law, 2017**

Dated at Ottawa, Ontario, this $\partial 4$ day of May   2018.

Hon. Carolyn Bennett, M.D., P.C., M.P.

Canada

ESKASONI FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2017

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 laws authorizing the expenditure of local revenues; .

B.   The Council of the Eskasoni has enacted *Eskasoni Property Assessment and Taxation By-law 2012*, respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Eskasoni duly enacts as follows:

1.   This By-law may be cited as the *Eskasoni Annual Expenditure By-law, 2017*.

2.   In this By-law:

"Act" means the *Indian Act*, S.C. 1985, c 5, and the regulations made under that Act;

"annual budget" means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

"Band Council or Council" has the meaning given to that term within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

"First Nation" means Eskasoni, being a band under the Act;

"By-law" means this annual expenditure law enacted under paragraph 83(2) of the Act;

"local revenues" means money raised by the First Nation under a property taxation by-law;

"property assessment and taxation by-law" means a by-law enacted by the First Nation under paragraph 83(1)(a) of the Act;

"taxable property" means property in a reserve that is subject to taxation under a property assessment and taxation by-law or taxation by-law ; and

"Taxation By-law" means the *Eskasoni Property Taxation and Assessment By-law, 2012*.

3.   This By-law authorizes the expenditures provided for in the annual budget.

4.   The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

5.   This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 3 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the *Taxation By-law*.

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

10. 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.

11. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
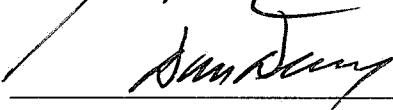
13. This By-law comes into force upon the approval of the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the _1st_ day of __October__, 2017 at ___Halifax___, in the Province of ____Nova Scotia_____.
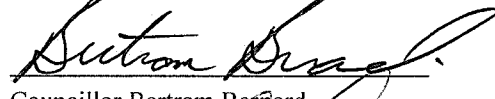
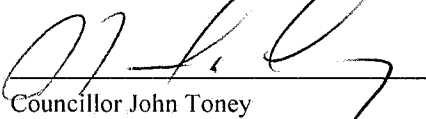A quorum of Council consists of five (5) members of Council.
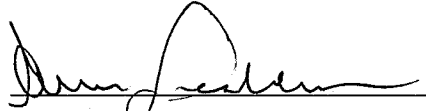
_____
Chief Leroy Denny

_____
Councillor Leon Denny Sr.

_____
Councillor Bertram Bernard

_____
Councillor John Toney
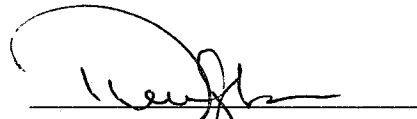
_____
Councillor Allan Jeddore

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Councillor Brendon Poulette

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Councillor Gerald Francis
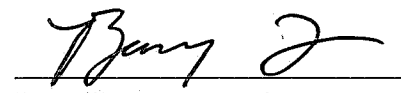
_____
Councillor Derek Johnson

_____
Councillor Tom Johnson Sr.

_____
Councillor Eldon Gould

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Councillor Chris Stevens

_____
Councillor Barry Francis

_____
Councillor Dion Denny

REVENUES

1. Local revenues for current fiscal year:

a. Property Tax Revenues: $ 157,780.52

2. Local revenues carried
over from the previous fiscal year $

3. Accumulated Deficit - Local revenues carried over from
the previous fiscal year $

TOTAL REVENUES $ **157,780.52**

EXPENDITURES

1. General Government Expenditures $

    a.   Executive and Legislative

    b.   General Administrative

    c.   Other General Government

2. Protection Services $

    a.   Policing

    b.   Firefighting

    c.   Regulatory Measures

    d.   Other Protective Services

3. Transportation

    a.   Roads and Streets $ 86,000.00

    b.   Snow and Ice Removal $ 55,999.52

    c.   Parking

    d.   Public Transit

    e.   Other Transportation

4. Recreation and Cultural Services $

    a.   Recreation

    b.   Culture

    c.   Other Recreation and Culture

5. Community Development $

    a.   Education

    b.   Housing

    c.   Planning and Zoning

    d.   Community Planning

    e.   Economic Development Program

    f.   Heritage Protection

    g.   Agricultural Development

    h.   Urban Renewal

    i.   Beautification

    j.   Land Rehabilitation

    k.   Tourism

    l.   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.   Other Environmental Services

7.   Fiscal Services $

    a.   Interest Payments

    b.   Other Debt Charges

    c.   Other Fiscal Services

    d.   Debenture Payments

8.   Other Services $

    a.   Health

    b.   Social Programs and Assistance

    c.   Trade and Industry

    d.   Other Service

9.   Taxes Collected for Other Governments $

10. Grants: $

    a. Home owner grant equivalents:

    b. Other grants:

        i.
        ii.
        iii.

11. Contingency Amounts $ 15,781.00

TOTAL EXPENDITURES $ 157,780.52

<u>BALANCE</u>   **$ 0.0**