

**ESKASONI FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2022**

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 Eskasoni First Nation 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 Eskasoni First Nation 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 Eskasoni First Nation duly enacts as follows:

1. This By-law may be cited as the *Eskasoni First Nation Annual Expenditure By-law, 2022*.

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;

“First Nation” means the Eskasoni First Nation;

“local revenues” means money raised by the First Nation under a property taxation by-law and payments made to a First Nation 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 *Eskasoni First Nation Property Taxation and Assessment By-law, 2012*.

3. The First Nation’s annual budget for the fiscal year beginning April 1st 2022, and ending March 31st 2023, 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 First Nation 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 15 day of Sept., 2022, at Eskasoni in the Province of Nova Scotia.

A quorum of Council consists of five (5) members of Council.

Chief Leroy Denny

Councillor Derek Johnson

Councillor Blair Bernard

Councillor Chris Stevens

Councillor Duma Bernard

Councillor Eldon Gould

Councillor John Toney

Councillor Sophia Basque

Councillor Bertram Bernard

Councillor Tom Johnson

Councillor Pierre Gould

Councillor Star Paul

Councillor Leon Denny

**SCHEDULE
ANNUAL BUDGET**

[Note to First Nation: Delete categories of revenues and expenditures that are not applicable.]

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 60,294.44
b. Payments received in lieu of taxes	\$ 17,049.68
TOTAL REVENUES	\$ 77,344.12

PART 2: EXPENDITURES

1. Transportation	
a. Snow and Ice Removal	\$69,609.72
b. Roads and Streets	
c. Parking	
d. Public Transit	
e. Other Transportation	
2. Contingency Amounts	\$ 7,734.40
TOTAL EXPENDITURES	\$77,344.12

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0.00
BALANCE	\$ 0.00