

SPUZZUM FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2024

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 Spuzzum First Nation (also known as the Spuzzum Indian Band) enacted the *Spuzzum Indian Band Property Assessment By-law* and *Spuzzum Indian Band Taxation By-law* on December 5, 1991 and approved by the Minister on *March 9, 1992*, respecting taxation for local purposes on reserve; and

NOW THEREFORE the Council of the Spuzzum First Nation duly enacts as follows:

1. This By-law may be cited as the *Spuzzum First Nation Annual Expenditure By-law, 2024*.
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 the Spuzzum First Nation, being a band under the Act;

“By-law” means this annual expenditure by-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 *Spuzzum Indian Band Property Taxation By-law* dated December 5, 1991.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2024, and ending March 31, 2025, is attached as a Schedule to this *Spuzzum First Nation Annual Expenditure By-law, 2024*.

4. This By-law authorizes the expenditures provided for in the annual budget for the current year.

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

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

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

8. Notwithstanding section 7 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.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Property Assessment and Taxation By-laws.

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

11. 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.

12. The Schedule for Annual Budget attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the approval of the Minister of Crown-Indigenous Relations.

THIS By-law IS HEREBY DULY ENACTED by Council on the 13th day of March 2025, at Spuzzum in the Province of British Columbia.

A quorum of Council consists of (2) members of Council.

Chief James Hobart

Councillor Diana Stromquist

Councillor Janice Kuester

SCHEDULE "A"
ANNUAL BUDGET CURRENT FISCAL YEAR

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax Revenues:	\$ 171,900
2. Local revenues carried	
Uncollectible due to the Province existing Claims	\$ (152,212)
3. Accumulated Deficit - Local revenues carried over from	
the previous fiscal year	\$ 0.00
TOTAL REVENUES	\$ 19,688

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 1,000
b. General Administrative	\$ 10,000
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$ 500
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 800
b. Snow and Ice Removal	\$ 2,500
c. Garbage Waste Collection and Disposal	\$ 2,920
d. Other Environmental Services	
c. Trade and Industry	
d. Other Service	
4. Contingency Amounts	\$ 1,968
TOTAL EXPENDITURES	\$ 19,688
<u>BALANCE</u>	\$ 0