

TS'IL KAZ KOH
ANNUAL EXPENDITURE BY-LAW, 2025

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 Ts'il Kaz Koh 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 Ts'il Kaz Koh 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 Ts'il Kaz Koh duly enacts as follows:

- 1. This By-law may be cited as the *Ts'il Kaz Koh Annual Expenditure By-law, 2025*.
- 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 Ts'il Kaz Koh;

"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 *Burns Lake Band Property Taxation and Assessment By-law*.

- 3. The First Nation's annual budget for the fiscal year beginning January 1, 2025, and ending December 31, 2025, 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.

(Signature page follows)

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 5 day of

November 2025, at the Ts'il Kaz Koh Offices, in the Province of British Columbia.

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

Chief Wesley Sam

Councillor Ellen Lorentz

Councillor Sarah Green

**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 687,377.85
TOTAL REVENUES	\$ 687,377.85

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 200,000
b. General Administrative	\$ 130,500
2. Transportation	
a. Roads and Streets	\$ 22,500
3. Recreation and Cultural Services	
a. Other Recreation and Culture	\$ 250,000
4. Environment Health Services	
a. Other Environmental Services	\$ 30,000
5. Contingency Amounts	\$ 29,392.85
6. Transfers into Reserve Funds	\$ 24,985.00
TOTAL EXPENDITURES	\$ 687,377.85

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

Appendix
Reserve Fund Balances

1. Capital Reserve Fund

Beginning balance as of January 1, 2025: \$ 148,317.58

Transfers out

- a. to local revenue account: \$ 0
- b. to _____ reserve fund as a transfer: \$ 0
- c. moneys borrowed for another purpose: \$ 0

Transfers in

- a. from local revenue account: \$ 24,985.00
- b. from _____ reserve fund as a transfer to fund: \$ 0
- c. borrowed moneys repaid to fund: \$ 0

Interest earned in current year: \$ 3,970.68

Ending balance as of December 31, 2025: \$ 177,273.26