

ESKASONI FIRST NATION
ANNUAL EXPENDITURE BY-LAW, 2019

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 land, or interests in reserve land including rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Eskasoni First Nation 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 First Nation duly enacts as follows:

1. This By-law may be cited as the *Eskasoni Annual Expenditure By-law, 2019*.

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 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;

“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 Assessment and Taxation 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 5 day of July, 2019 at Eskasoni, in the Province of Nova Scotia.

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

Chief Leroy Denny

Councillor Leon Denny

Councillor Bertram Bernard

Councillor John Toney

Councillor Allan Jeddore

Councillor Brendon Poulette

Councillor Gerald Francis

Councillor Derek Johnson

Councillor Tom Johnson Jr.

Councillor Eldon Gould

Councillor Chris Stevens

Councillor Barry Francis

Councillor Dion Denny

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:		
a. Property Tax Revenues:	\$	159,968.26
2. Local revenues carried over from the previous fiscal year	\$	
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$	
TOTAL REVENUES	\$	159,968.26

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	\$	66,971.44
b. Snow and Ice Removal	\$	77,000.00
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	\$	15,996.82
	TOTAL EXPENDITURES	\$	159,968.26
	<u>BALANCE</u>	\$	0.0