

**TS'IL KAZ KOH**  
**ANNUAL EXPENDITURE BYLAW, 2023**

**WHEREAS:**

- A. Pursuant to section 83 of the *Indian Act*, the council of a First Nation may make bylaws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including bylaws authorizing the expenditure of local revenues;
- B. The Council of Ts'il Kaz Koh has made a bylaw 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 bylaw in the current taxation year,

**NOW THEREFORE** the Council of Ts'il Kaz Koh duly enacts as follows:

- 1. This Bylaw may be cited as the *Ts'il Kaz Koh Annual Expenditure Bylaw, 2023*.

- 2. In this Bylaw:

“**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;

“**Band**” means Ts'il Kaz Koh;

“**Bylaw**” means this annual expenditure bylaw 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;

“**local revenues**” means money raised by the Band under a property taxation bylaw and payments made to a Band in lieu of a tax imposed under a property taxation bylaw;

“**property taxation bylaw**” means a bylaw enacted under subsection 83(1) of the Act; and

“**Taxation Bylaw**” means the *Burns Lake Band Property Taxation Bylaw*.

- 3. The Band's annual budget for the fiscal year beginning January 1, 2023, and ending December 31, 2023, is attached as a Schedule to this Bylaw 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 Band wishes to authorize an expenditure not authorized in this Bylaw, or change the amount of an expenditure authorized, Council must amend this Bylaw in accordance with Council procedure and the requirements of the Act.
6. Except where otherwise defined, words and expressions used in this Bylaw have the meanings given to them in the Taxation Bylaw.
7. This Bylaw 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 Bylaw is expressed in the present tense, the provision applies to the circumstances as they arise.
9. This Bylaw 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 Bylaw, and any Appendices, forms part of and is an integral part of this Bylaw.  
  
(2) A reference to the Schedule is a reference to the Schedule to this Bylaw.
11. This Bylaw comes into force and effect upon the approval of the Minister of Indigenous Services.

**THIS BYLAW IS HEREBY DULY ENACTED** by Council on the \_\_\_ day of \_\_\_\_\_, 2023, at the Ts'il Kaz Koh Office, in the Province of British Columbia.

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

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Chief Wesley Sam

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Councillor Ellen Lorenz

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Councillor Cecelia Sam

**SCHEDULE  
ANNUAL BUDGET**

**PART 1: REVENUES**

- |    |  |            |
|----|--|------------|
| 1. | Local revenues to be collected in budget year: |            |
| a. | Property Tax Revenues                          | \$ 643,411 |

<b>TOTAL REVENUES</b>	<b>\$ 643,411</b>
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**PART 2: EXPENDITURES**

- |    |                                  |            |
|----|----------------------------------|------------|
| 1. | General Government Expenditures  |            |
| a. | Executive and Legislative        | \$ 175,000 |
| b. | General Administrative           | \$ 160,000 |
| 2. | Recreation and Cultural Services |            |
| a. | Community Centre                 | \$ 150,000 |
| 3. | Community Development            |            |
| a. | Planning                         | \$ 50,000  |
| 4. | Contingency Amounts              | \$ 58,411  |
| 5. | Transfers into Reserve Funds     |            |
| a. | Capital Reserve                  | \$ 50,000  |

<b>TOTAL EXPENDITURES</b>	<b>\$ 643,411</b>
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**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 |

<b>BALANCE</b>	<b>\$ 0</b>
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Note: This Budget includes the attached Appendix

**APPENDIX  
RESERVE FUND BALANCES**

1.	Burns Lake Capital Reserve	
	Beginning balance as of January 1, 2023:	\$ 65,372.58
	Transfers out	
	a. To local revenue account:	\$ 0
	b. To Ts'il Kaz Koh reserve fund as a transfer:	\$ 0
	c. Moneys borrowed for another purpose:	\$ 0
	Transfers in	
	a. From local revenue account:	\$ 50,000
	b. From Ts'il Kaz Koh reserve fund as a transfer to fund:	\$ 0
	c. Borrowed moneys repaid to fund:	\$ 0
	Interest earned in current year:	\$ 2,805.00
	Ending balance as of December 31, 2023:	\$ 118,177.58