

BOOTHROYD INDIAN BAND
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2023

WHEREAS pursuant to the *Indian Act* and their inherent right to self-government, the Chief and Council is empowered to make decisions on behalf of the membership of the Boothroyd Indian Band;

AND WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band 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;

AND WHEREAS the Council of the Boothroyd Indian Band has enacted the Boothroyd Indian Band Taxation and Assessment By-laws, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Boothroyd Indian Band has enacted the *Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Boothroyd Indian Band duly enacts as follows:

1. This By-law may be cited as the *Boothroyd Indian Band Annual Property Taxation Expenditure By-law, 2023*.

2. In this By-law:

“Act” means the *Indian Act* 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;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Boothroyd Indian Band, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Boothroyd Indian Band Property Taxation By-law*.

3. The Nation’s annual taxation budget for the 2023 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

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

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 4 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures 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.

12. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 09 day of February 9, 2024, at Boothroyd Indian Band Administration Office, in the Province of British Columbia.

A quorum of Council consists of (3) members of Council.

Chief Mike Campbell

Councillor Cheryl Davidson

Councillor Lawrence Campbell

Councillor Verna Jones

SCHEDULE "A"

**BOOTHROYD INDIAN BAND
ANNUAL PROPERTY TAX BUDGET 2023**

REVENUES

Property Tax Levies, Interest & Penalties
for Current Fiscal Year \$ 19,168.15

Surplus or Deficit Property Tax Revenue carried
over from previous Fiscal Years \$

TOTAL REVENUES \$ 19,168.15

EXPENDITURES

General Government Expenditures \$ 18,201.95
Taxes for Other Governments \$
Transportation \$
Other Expenses \$
Contingency Fund \$ 966.20

TOTAL EXPENDITURES \$ 19,168.15

BALANCE \$ 0.00