

NICOMEN INDIAN BAND
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 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 the Nicomen Indian Band has enacted this By-law pursuant to the provisions of the Indian Act and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

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

1. This By-law may be cited as *Nicomen Indian Band 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;

“Band” means the Nicomen Indian Band.

“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 Nicomen Indian Band, being a band under 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 by-law and a property taxation by-law; and

“Taxation By-law” means the *Nicomen Indian Band Property Taxation By-law, 1991*.

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 expenditure 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.

THIS BY-LAW IS HEREBY DULY ENACTED by Council, on the 20th day of January 2026, at the Nicomen Indian Band Office, in the Province of British Columbia.

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

Chief Norman Drynock

Councilor Clifford Walkem

Councilor Autumn Fry

SCHEDULE A
ANNUAL BUDGET

PART 1: REVENUES:

| | | | |
|----|---|----|----------|
| 1 | Local Revenue to be collected in budget year. | | |
| a. | Property Tax Revenue | \$ | 8,366.84 |

TOTAL REVENUES: \$ **8,366.84**

PART 2: EXPENDITURES:

| | | | |
|----|--------------------------------|----|-----------------|
| 1 | General Government Expenditure | \$ | 681.01 |
| a. | General Government Services | | |
| 2 | Community Development | \$ | 7,267.49 |
| a. | Community Planning | | |
| 3 | Contingency (5% of Budget) | \$ | 418.34 |
| | | | |
| | TOTAL EXPENDITURES | \$ | 8,366.84 |

PART 3: ACCUMULATED SURPLUS/DEFICIT:

| | | | |
|---|---|----|-------------|
| 1 | Accumulated Surplus – Local Revenues carried forward from the previous year budget | \$ | 0.00 |
| 2 | Accumulated Deficit – Local expenditure carried forward from the previous year budget | \$ | 0.00 |
| | | | |
| | BALANCE | \$ | 0.00 |