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April 3, 2019

**Re: Notification of the Wasauksing First Nation Draft Annual Rates Law 2019
and the Wasauksing First Nation Annual Expenditure Law 2019**

As per the Law Making Process in the Wasauksing First Nation Constitution, this letter serves as notification of Wasauksing First Nations intent to approve the *Wasauksing First Nation Annual Rates Law 2019* and the *Wasauksing First Nation Annual Expenditure Law 2019*.

Background

Wasauksing First Nation is part of a growing number of First Nations that have Financial Administration Laws, certified financial management systems and are implementing property taxation systems or regimes under the authority of the First Nations Fiscal Management Act. As a part of the regimes requirements, First Nations are required to pass an Annual Rates Law and an Annual Expenditure Law.

The First Nation Tax Commission approved the *Wasauksing First Nation Property Taxation Law 2018*, the *Wasauksing First Nation Property Assessment Law 2018* and the *Wasauksing First Nation Property Transfer Tax Law 2018* on July 18, 2018 and the laws came into force and effect on July 19, 2018.

Where to Find a Copy

The proposed *Wasauksing First Nation Annual Rates Law 2019* and the *Wasauksing First Nation Annual Expenditure Law 2019* can be found at www.wasauksing.ca. Copies may also be requested at the Wasauksing First Nation Administration Office or by emailing ced@wasauksing.ca or taxadmin@wasauksing.ca.

How to Submit Feedback

Please send any comments or concerns in writing by May 3, 2019 at 4:30pm EST to the attention of Craig Brown, Chief Executive Director at ced@wasauksing.ca.

**WASAUKSING FIRST NATION
ANNUAL RATES LAW, 2019**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, and interests or rights in reserve lands, including laws to establish tax rates and apply them to the assessed value of those lands, and interests or rights;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Subsection 10(1) of the *First Nations Fiscal Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, and interests or rights;

NOW THEREFORE the Council of the Wasauksing First Nation duly enacts as follows:

1. This Law may be cited as the *Wasauksing First Nation Annual Rates Law, 2018*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“Assessment Law” means the *Wasauksing First Nation Property Assessment Law, 2018*

“First Nation” means the Wasauksing First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” has the meaning given to that term in the Taxation Law; and

“Taxation Law” means the *Wasauksing First Nation Property Taxation Law, 2018*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2019 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

5. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

6. This 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.

7. The Schedule attached to this Law forms part of and is an integral part of this Law.

8. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the ____ day of April 2019, at Wasauksing, in the Province of Ontario

A quorum of Council consists of Four (4) members of Council.

Chief Warren Tabobondung

Councillor Rebeka Tabobondung

Councillor Vincent Chechock

Councillor Brent Tabobandung

Councillor David Martin Rice

Councillor Theresa McInnes

DRAFT

**SCHEDULE
TAX RATES**

PROPERTY CLASS	RATE PER \$100 of Assessed Value:
1 Residential	0.52
2 Multi-Residential	-
3 Commercial	1.04
4 Industrial	1.88
5 Pipeline	-
6 Farm	-
7 Managed Forests	0.13

**WASAUKSING FIRST NATION
ANNUAL EXPENDITURE LAW, 2019**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands and interests in reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal Management Act* requires a first nation that has made a property taxation law or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

NOW THEREFORE the Council of the Wasauksing First Nation duly enacts as follows:

1. This Law may be cited as the *Wasauksing First Nation Annual Expenditure Law, 2019*

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, 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 a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Wasauksing First Nation Property Assessment Law, 2018*;

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

“First Nation” means the Wasauksing First Nation, being a band named in the schedule to the Act as required by subsection 10(2) of the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Wasauksing First Nation Property Taxation Law, 2018*

3. The First Nation’s annual budget for the budget year beginning April 1, 2019 and ending March 31, 2020 is attached as a Schedule 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 or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

10. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This 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.

12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the _____ day of April 2019, at Wasauksing, in the Province of Ontario.

A quorum of Council consists of Four (4) members of Council.

Chief Warren Tabobondung

Councillor Rebeka Tabobondung

Councillor Vince Chechock

Councillor Brent Tabobandung

Councillor David ~~Martin~~ Rice

Councillor Theresa McInnes

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$496,496
b. Property Transfer Tax	\$5,000
TOTAL REVENUES:	\$501,496

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Professional Services	\$131,900
b. Tax Admin & Mgmt. Salaries/Benefits	\$70,000
c. Office Space/Rent	\$12,000
d. Travel/Office Supplies	\$5,000
e. Governance/Council Support	\$5,000
e. TAS Software Annual Fee	\$5,000
2. Protection Services	
a. Policing	\$5,000
b. Fire Services (Dispatch, 911, Volunteer Retention)	\$60,000
c. Fire Services Plan (Consultant) 1st year expense	\$45,000
d. Emergency Planning	\$10,000
3. Transportation	
a. Grading	\$20,000
b. Snow Removal	\$11,000
c. Dust Control	\$9,000
d. Street Light Capital Expense	\$5,000
4. Environment Health Services	
a. Septic Disposal (Lagoon Fees)	\$10,000
b. Waste Disposal (Transfer Station)	\$8,589
5. Fiscal Services	
a. Long Term Financing FNFA (\$1,000,000 Road Project)	\$68,000
b. Administration	\$7,000
6. Contingency Amounts	
a. Contingency (3%)	\$14,007
TOTAL EXPENDITURES:	\$501,496

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
BALANCE	\$ 0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget year:

a. Municipal Property Assessment Corporation- Assessment Service	\$ 115,900
b. Smart Consulting Group Inc.	\$ 5,000