



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Indian Band in the Province of British Columbia,

***Shuswap Indian Band
Annual Expenditure Amending Law, 2017***

Dated at Kamloops, British Columbia this 20th day of September, 2017.

On behalf of the First Nations Tax Commission

C.T. (Manny) Jules – Chief Commissioner
First Nations Tax Commission



**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE AMENDING LAW, 2017**

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, interests in reserve lands or rights to occupy, possess or use 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 to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws; and

D. The Council of the First Nation enacted the *Shuswap Indian Band Annual Expenditure Law, 2017* and now wishes to amend that law to authorize a new budget reflecting a regulated rate of tax to be applied to the Canada Pacific Railway Company right-of-way area, pursuant to the *First Nations Assessment and Taxation (Railway Rights-of-Way) Regulations*;

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

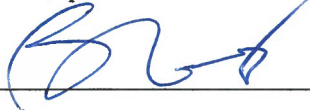
1. This Law may be cited as the *Shuswap Indian Band Annual Expenditure Amending Law, 2017*.

2. The *Shuswap Indian Band Annual Expenditure Law, 2017* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. 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 15th day of August, 2017, at Shuswap Reserve, in the Province of British Columbia.

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



Chief Barbara Cote



Councillor Timothy Eugene



Councillor Rosalita Pascal

**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 685,276.70
TOTAL REVENUES	\$ 685,276.70

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	120,000.00
b. General Administrative	147,227.33
c. Other General Government	15,000.00
2. Protection Services	
b. Firefighting	40,507.00
3. Transportation	
a. Roads and Streets	32,000.00
b. Snow and Ice Removal	19,000.00
5. Community Development	
a. Housing	32,000.00
c. Community Planning	15,000.00
g. Land Rehabilitation and Beautification	6,565.91
6. Environment Health Services	
a. Water Purification and Supply	10,000.00
8. Other Services	
d. Education	32,000.00
e. Other Service- RDEK	87,194.00
c. BC Assessment	6,500.00
9. Grants:	
a. Home owner grant equivalents:	\$ 43,500.00
10. Contingency	\$ 28,782.46
11. Transfers into Reserve	
a. Capital Infrastructure Improvement	\$ 50,000.00
TOTAL EXPENDITURES	\$ 685,276.70

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
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. Regional District of East Kootenay Agreement	\$ 87,194.00
b. Regional District of East Kootenay Fire Agreement	\$ 40,507.00
c. BC Assessment	\$ 6,500.00

Appendix
Reserve Fund Balances

1. Capital Infrastructure Replacement

Beginning balance as of April 1, 2017 :	\$ 0
Transfers out	
a. to local revenue account:	\$ 0
b. to _____ reserve fund as a transfer:	\$ 0
c. moneys borrowed for another purpose:	\$ 0
Transfers in	
a. from local revenue account:	\$ 0
b. from _____ reserve fund as a transfer to fund:	\$ 0
c. borrowed moneys repaid to fund:	\$ 0
Interest earned in current year:	\$ 0
Ending balance as of March 31, 2018:	\$ 0
2. Capital Infrastructure Improvement	
Beginning balance as of April 1, 2017 :	\$ 81,000.00
Transfers out	
a. to local revenue account:	\$ 0
b. to _____ reserve fund as a transfer:	\$ 0
c. moneys borrowed for another purpose:	\$ 0
Transfers in	
a. from local revenue account:	\$ 50,000.00
b. from _____ reserve fund as a transfer to fund:	\$ 0
c. borrowed moneys repaid to fund:	\$ 0
Interest earned in current year:	\$ 1,000.00
Ending balance as of March 31, 2018:	\$ 132,000.00