



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, 2014

Dated at Kamloops, British Columbia this 16th day of September, 2014.

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, 2014**

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. Section 10 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, 2014* and now wishes to amend that law to authorize a grant to the Three Voices of Healing Society, a non-profit society that Council has determined holds property on the reserve for purposes directly related to the purposes of the Society;

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, 2014*.

2. The *Shuswap Indian Band Annual Expenditure Law, 2014* 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 28th day of August, 2014, at Shuswap Reserve, in the Province of British Columbia.

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



Chief Paul Sam



Councillor Alice Sam



Councillor Barb Cote

SCHEDULE

ANNUAL BUDGET AND INTERIM BUDGET (AMENDED)

PART 1: REVENUES

- 1. Local revenues for current fiscal year:
 - a. PropertyTax \$703,319.00

TOTAL REVENUES \$703,319.00

PART 2: EXPENDITURES

- 1. General Government Expenditures
 - a. Executive and Legislative 62,000.00
 - b. General Administrative 240,000.00
 - c. Other General Government 11,000.00
 - 2. Protection Services
 - a. Fire Protection 38,028.00
 - b. Regulatory Measures 5,500.00
 - 3. Transportation
 - a. Roads and Streets 4,000.00
 - b. Snow and Ice Removal 20,500.00
 - 4. Recreation and Cultural Services
 - a. Recreation 5,000.00
 - b. Culture 2,800.00
 - 5. Community Development
 - a. Education 10,000.00
 - b. Planning and Zoning 33,000.00
 - c. Community Planning 25,000.00
 - 6. Fiscal Services
 - a. Other Fiscal Services- CP Rail 41,500.00
 - 8. Other Services
 - a. Health 6,800.00
 - b. Other Service- RDEK 79,160.00
 - 9. Grants:
 - a. Home owner grant equivalents: 49,500.00
 - b. Grant to Three Voices of Healing (section 10(1) Taxation Law) 6,512.32
 - 10. Contingency Amounts 63,018.68
- TOTAL EXPENDITURES \$703,319.00**
- 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 period:

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| a. Regional District of East Kootenay Agreement | \$79,160.00 |
| b. RKEK Fire Protection Agreement | \$38,028.00 |