



First Nations Tax Commission
Commission de la fiscalité des premières nations

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

Lower Nicola Indian Band Annual Expenditure Law, 2010

Dated at Kamloops, British Columbia this 30th day of July, 2010.

On behalf of the First Nations Tax Commission

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



**LOWER NICOLA INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical 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 Lower Nicola Band has enacted the *Lower Nicola Indian Band Property Assessment Law, 2009*; the *Lower Nicola Indian Band Property Taxation Law, 2009*; and the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical 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;

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

1. This Law may be cited as the *Lower Nicola Indian Band Annual Expenditure Law, 2010*.
2. In this Law:

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

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

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

“First Nation” means the Lower Nicola Indian Band, being a band named in the schedule to 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 property taxation law;

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

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

“Taxation Law” means the *Lower Nicola Indian Band Property Taxation Law, 2009*, as amended by the *Lower Nicola Indian Band Property Taxation Law Amending Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010, and ending March 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Those amounts as are indicated in the annual budget must be credited to the Land Management and Capital Development reserve fund.

6. This Law authorizes the expenditure from the Land Management and Capital Development reserve fund as indicated in the annual budget, for the purposes of developing water services for a proposed industrial park.

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

8. Expenditures of local revenues must be made only in accordance with the annual budget.

9. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

10. 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.

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

12. 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.

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

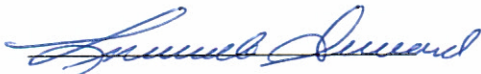
14. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29 day of June, 2010, at Merritt, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.



Don Moses, Chief



Lucinda Seward, Councillor



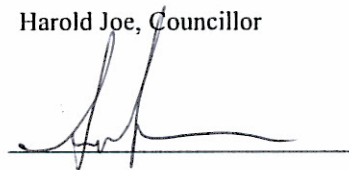
Connie Joe, Councillor

Joanne Lafferty, Councillor

Harold Joe, Councillor



Molly Toodlican, Councillor



Aaron Sam, Councillor

**SCHEDULE
ANNUAL BUDGET**

REVENUES

1. Local revenues for current fiscal year:

a. Property Tax	\$1,262,488	
4. Accumulated Surplus (Deficit) - Local revenues carried over from the previous fiscal year	(\$5,649)	
6. Reserve fund revenues		
i. Land Management and Capital Development	\$245,500	

TOTAL REVENUES

\$ 1,502,339

EXPENDITURES

1. General Government Expenditures		
a. Executive and Legislative		
b. General Administrative	\$160,000	
c. Other General Government	\$150,000	
2. Protection Services		
a. Policing		
b. Firefighting	\$56,150	
c. Regulatory Measures		
d. Other Protective Services	\$3,500	
3. Transportation		
a. Roads and Streets		
b. Snow and Ice Removal		
c. Parking		
d. Public Transit		
e. Other Transportation	\$145,192	
4. Recreation and Cultural Services		
a. Recreation	\$45,000	
b. Culture		
c. Other Recreation and Culture		
5. Community Development		
a. Education	\$5,500	
b. Housing	\$23,000	
c. Planning and Zoning	\$73,500	

d.	Community Planning	\$60,000	
e.	Economic Development Program		
f.	Heritage Protection		
g.	Agricultural Development		
h.	Urban Renewal		
i.	Beautification		
j.	Land Rehabilitation		
k.	Tourism		
l.	Other Regional Planning and Development		
6.	Environment Health Services		
a.	Water Purification and Supply	\$245,500	
b.	Sewage Collection and Disposal		
c.	Garbage Waste Collection and Disposal	\$32,558	
d.	Other Environmental Services	\$18,750	
7.	Fiscal Services		
a.	Interest Payments to the First Nations Finance Authority		
b.	Debt Payments to the First Nations Finance Authority		
c.	Other Payments to the First Nations Finance Authority		
d.	Other Interest Payments		
e.	Other Debt Charges	\$212,642	
f.	Other Fiscal Services	\$8,800	
g.	Debenture Payments		
8.	Other Services		
a.	Health		
b.	Social Programs and Assistance		
c.	Trade and Industry		
d.	Other Service	\$65,000	
11.	Contingency Amounts	\$45,747	
12.	Transfers into reserve funds		
a.	Land Management and Capital Development	\$151,500	

TOTAL EXPENDITURES **\$1,502,339**

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:

THOMPSON-NICOLA REGIONAL DISTRICT (WASTE)	\$18,750
CITY OF MERRITT(FIRE SUPPRESSION).....	\$3,500
HOWARD SWAKUM (GARBAGE COLLECTION)	\$32,558

Note: This Budget includes one attached Appendix.

Appendix A**Reserve Fund Balances**

Land Management and Capital Development reserve fund

Beginning balance as of April 1, 2010 :	\$313,000	
Transfers out		
i. to local revenue account:	\$245,500	
Transfers in		
i. from local revenue account:	\$151,500	
Ending balance as of March 31, 2011:	\$219,000	