



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 Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation 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



SHXW'ŌWHÁMEL FIRST NATION
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 Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003 and the *Shxw'ōwhámel Property Taxation By-law* dated October 2, 2003 made under s.83 *Indian Act*, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; 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 Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation 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 *Shxw'ōwhámel Property Assessment By-law* dated October 2, 2003;

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

“First Nation” means the Shxw'ōwhámel First Nation, 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 *Shxw'ōwhámel Property Taxation By-law* dated October 2, 2003.

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

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

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

8. Notwithstanding section 7 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.

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. The Schedule attached to this Law 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 17th day of June, 2010, at Shxw'ōwhámel First Nation, in the Province of British Columbia.

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

[Signature] Caren Price
Siya:m Council (Print Name Here)

[Signature] Lemva Fraser
Siya:m Council (Print Name Here)

[Signature] Dean Jones
Siya:m Council (Print Name Here)

[Signature] Shawna Peters
Siya:m Council [Print Name Here]

**SCHEDULE
ANNUAL BUDGET**

REVENUES

| | | |
|--|--|--------------------|
| 1. Local revenues for current fiscal year: | | |
| a. Property Tax | | \$59,746.86 |
| 2. Accumulated Surplus - Local revenues carried over from the previous fiscal year | | \$0 |
| 3. Accumulated Deficit - Local revenues carried over from the previous fiscal year | | \$0 |
| TOTAL REVENUES | | \$59,746.86 |

EXPENDITURES

| | | |
|-------------------------------------|-------------|-------------|
| 1. General Government Expenditures | | \$9500.96 |
| a. Executive and Legislative | \$4,500.00 | |
| b. General Administrative | \$3,500.96 | |
| c. Tax Appeals | \$1,500.00 | |
| 2. Protection Services | | \$4748.00 |
| a. Policing | | |
| b. Firefighting | | |
| c. Regulatory Measures | | |
| d. Other Protective Services | | |
| 3. Recreation and Cultural Services | | \$20,000.00 |
| a. Recreation | \$10,000.00 | |
| b. Elders Program | \$2,500.00 | |
| c. Other Recreation and Culture | \$7500.00 | |
| 4. Community Development | | \$15,500.00 |
| a. Community Enhancement | \$7,750.00 | |
| b. Community Maintenance Program | \$7,550.00 | |
| c. Planning and Zoning | | |
| d. Community Planning | | |
| e. Economic Development Program | | \$2500.00 |
| f. Heritage Protection | | |
| g. Agricultural Development | | |
| h. Urban Renewal | | |
| i. Beautification | | |
| j. Land Rehabilitation | | |

| | | |
|--|------------|--------------------|
| k. Tourism | | |
| l. Other Regional Planning and Development | | |
| 5. Other Services | | \$3997.90 |
| a. Health | \$3997.90 | |
| b. Social Programs and Assistance | | |
| c. Trade and Industry | | |
| d. Other Service | | |
| 6. Taxes Collected for Other Governments | | \$1,500.00 |
| a. BC Assessment | \$1,500.00 | |
| 7. Contingency Amounts | | \$2000.00 |
| | | |
| TOTAL EXPENDITURES | | \$59,746.86 |
| | | |
| <u>BALANCE</u> | | \$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:

| | |
|---|-----------------|
| Fire Fighting services | \$ 4748.00/year |
| 21 homes @ \$188/each and \$400/each @ non-residential/commercial x 2 | |