



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 Osoyoos Indian Band in the Province of British Columbia,

Osoyoos Indian Band Annual Expenditure Law, 2011

Dated at Kamloops, British Columbia this 31st day of May, 2011.

On behalf of the First Nations Tax Commission

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



**OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2011**

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 Osoyoos Indian Band has enacted *Osoyoos Indian Band Property Taxation Law, 2009*, as amended by *Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009* and *Osoyoos Indian Band Property Assessment Law, 2009*, 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;
- 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 Osoyoos Indian Band duly enacts as follows:

- 1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2011*.
- 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 *Osoyoos Indian Band Property Assessment Law, 2009*;

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

“First Nation” means the Osoyoos 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 *Osoyoos Indian Band Property Taxation Law, 2009*, as amended by *Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2011, and ending March 31, 2012, is attached as a Schedule to this Law.
4. This Law authorizes the expenditures provided for in the annual budget.
5. Expenditures of local revenues must be made only in accordance with the annual budget.
6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending 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. A reserve fund is hereby established to be known as the OIB Taxation Capital Development Reserve.
10. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and 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 later of May 28th, 2011, or the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27 day of May, 2011, at Oliver, in the Province of British Columbia.

A quorum of Council consists of THREE (3) members of Council.



Chief Clarence Louie



Councillor Anthony Baptiste



Councillor Veronica McGinnis



Councillor Charlotte Stringam



Councillor Theresa Gabriel

**SCHEDULE 1
ANNUAL BUDGET**

REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$ 1,694,238.23
b.	Property Tax – interest and penalties	6,500.00
c.	Taxation for the Provision of Services	
i.		
d.	Business Activity Taxes	
i.	\$	
2.	Development Cost Charges Revenues	
i.	\$	
3.	Proceeds from borrowing	
i.	\$	
4.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
5.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
6.	Reserve fund revenues	
i.	\$	
TOTAL REVENUES		\$1,700,738.23

EXPENDITURES

1.	General Government Expenditures	
a.	Executive and Legislative	\$
b.	General Administrative	\$
c.	Other General Government	\$ 403,407.50
2.	Protection Services	
a.	Policing	

b.	Firefighting	
c.	Regulatory Measures	
d.	Other Protective Services	\$
e.	Security Patrol	\$ 25,000
3.	Transportation	
a.	Roads and Streets	\$ 25,000
b.	Snow and Ice Removal	\$ 9,000
c.	Parking	
d.	Public Transit	
e.	Other Transportation	
4.	Recreation and Cultural Services	
a.	Recreation	\$ 52,000
b.	Culture	\$ 25,000
c.	Other Recreation and Culture	\$ 105,000
5.	Community Development	
a.	Education	\$ 50,000
b.	Housing	
c.	Planning and Zoning	
d.	Community Planning	
e.	Economic Development Program	
f.	Heritage Protection	
g.	Agricultural Development	
h.	Urban Renewal	
i.	Beautification	\$ 48,000
j.	Land Rehabilitation	
k.	Tourism	
l.	Other Regional Planning and Development	\$ 50,000

6.	Environment Health Services	
a.	Water Purification and Supply	\$ 417,077
b.	Sewage Collection and Disposal	\$ 20,000
c.	Garbage Waste Collection and Disposal	
d.	Other Environmental Services	
7.	Fiscal Services	
a.	Interest Payments to the First Nations Finance Authority	
b.	Debt Payments to the First Nations Finance Authority	
8.	Other Services	
a.	Health	\$ 50,000
b.	Social Programs and Assistance	
c.	Trade and Industry	
d.	Other Service	
9.	Taxes Collected for Other Governments – Comprehensive Service Agreements	\$ 155,000
10.	Grants:	
a.	Home owner grant equivalents:	\$ 64,829.91
b.	Other grants:	
i.	\$	
11.	Contingency Amounts	\$ 32,000
12.	Transfers into reserve funds	
a.	OIB Taxation Capital Development Reserve	\$169,423.82
TOTAL EXPENDITURES		\$ \$1,700,738.23
BALANCE		\$ 0

Municipal Service Agreements:

Oliver Municipal Agreement (water, sewer, fire protection) \$110,000

Osoyoos Municipal Agreement (water, sewer, fire protection) \$45,000

Note: this Schedule includes the following Appendix A.

Appendix A
Reserve Fund Balances

1. OIB Taxation Capital Development Reserve

Beginning balance as of April 1, 2011:	\$	0
Transfers out		
i. to local revenue account for capital construction	\$	0
Moneys borrowed from another reserve fund	\$	0
Transfers in		
i. from local revenue account:	\$169,423.48	
Moneys repaid to another reserve fund	\$	0
Ending balance as of March 31, 2012:		<u>\$169,423.48</u>