



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, 2008

Dated at Fredericton, New Brunswick the 9th day of July, 2008.

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, 2008**

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 Indian Band has enacted the Lower Nicola Indian Band Property Taxation Bylaw and the Lower Nicola Indian Band Property Assessment Bylaw 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;
- 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, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the Lower Nicola Indian Band *Annual Expenditure Law, 2008* .

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 Schedule I 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 Bylaw made under *s. 83 Indian Act*;

“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 a 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 Bylaw made under *s. 83 Indian Act*.

- 3. The First Nation’s annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as Schedule I to this Law.
- 4. This Law authorizes the expenditures provided for in the annual budget.
- 5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.
- 6. Expenditures of local revenues must be made only in accordance with the annual budget.
- 7. Notwithstanding section 10 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.
- 8. 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.
- 9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.
11. The schedules attached to this Law form part of and are an integral part of this Law.
12. This Law comes into force and effect on the later of May 28, 2008 and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2 day of JULY, 2008,

at MERRITT, in the Province of BC.


A quorum of Council consists of 5 members of Council.


Chief Don Moses

Councillor Stuart Jackson

Councillor Harold Joe


Councillor Clyde Sam


Councillor Mary-June Coutlee

Councillor Aaron Sam


Councillor Connie Joe


Councillor Yvonne Basil

Schedule A

Lower Nicola Indian Band
Annual Property Tax Budget

2008 Property Related Expenditures	1,235,621
Home Owner Grant Expense	
2008 Property Tax Expenditures	1,235,621
General Government Expenditures	
Executive and Legislature	
General Administrative	150,000
Other General Government	150,000
TOTAL	300,000
Protection Services	
Courts of Law	-
Policing	
Firefighting	56,150
Regulatory Measures	-
Other Protective Services	170,000
TOTAL	226,150
Recreation and culture	
Recreation	-
Culture	-
Other recreation and culture	45,000
TOTAL	45,000
Community development	
Education	5,500
Housing	16,965
Planning and Zoning	61,500
Community Planning	-
Economic Development Program	-
Heritage Protection	-
Agricultural Development	-
Urban Renewal	-
Beautification	-
Land Rehabilitation	-
Tourism Development	-
Tourism Information	-
Other Regional Planning and Development	12,000
TOTAL	95,965
Fiscal Services	
Interest Payments to the First Nations Finance Authority	-
Debt Payments to the First Nations Finance Authority	-
Other Payments to the First Nations Finance Authority	-
Other Interest Payments	-
Other Debt Charges	399,120
Contingency Amounts	
Reserve Funds	
Capital Infrastructure Replacement	
Other Fiscal Services	-
Debenture Payments	-
TOTAL	399,120
Other Services	
Health	-
Social Programs and Assistance	-
Agriculture	-
Tourism	-
Trade and Industry	-
Other Service	46,386
TOTAL	46,386
Contingency Fund	TOTAL 123,000