



**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 Kamloops Indian Band in the Province of British Columbia,

***Kamloops Indian Band Annual Expenditure Law, 2008***

Dated at Kamloops, British Columbia this 5th day of June, 2008.

On behalf of the First Nations Tax Commission



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





# Annual Expenditure Law, 2008

**KAMLOOPS 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 Kamloops Indian Band has enacted Assessment By-Law No. 2005-04 and Taxation By-Law No. 2005-05, 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 Kamloops Indian Band, at a duly convened meeting, enacts as follows:

- 1. This Law may be cited as the *Kamloops 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 Kamloops Indian Band Assessment By-Law No. 2005-04;

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

“First Nation” means the Kamloops 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 Kamloops Indian Band Taxation By-Law No. 2005-05.

3. The First Nation’s annual budget for the fiscal year beginning April 1 and ending March 31 are attached as Schedules A - H to this Law.
4. This Law authorizes the expenditures provided for in the annual budget.
5. The grant amounts set out in Schedule I are approved as expenditures as set out in the annual budget.
6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedules A - H.
7. Expenditures of local revenues must be made only in accordance with the annual budget.
8. 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*.
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 schedules attached to this Law form part of and are an integral part of this Law.
13. This Law comes into force and effect on the later of May 28, 2008 and 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 May, 2008,  
at Kamloops, in the Province of British Columbia.

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



Chief, Shane Gottfriedson



Councillor, Evelyn Camille

Councillor, Kevin Jules

Councillor, Connie Leonard

Councillor, Dave Manuel

Councillor, Harry Paul Jr.

Councillor, Fred Seymour

Councillor, Vicki Manuel

## Schedule of Expenditures

Region 1

### General KIB

#### SCHEDULE "A"

#### 2008 Simplified Property Tax Budget for KIB GENERAL

General Government Services	\$1,686,868.80
Protective Services	\$300,000.00
Transportation Services	\$23,616.00
Recreational and Cultural Services	\$10,000.00
Environmental Health Services	\$11,000.00
Fiscal Services	\$681,309.07
Taxes for Other Governments	\$22,335.55
<b>2008 Property Tax Budget Total</b>	<b><u>\$2,735,129.42</u></b>

Region 2  
Sage Meadows

SCHEDULE "B"

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**2008 Simplified Property Tax Budget for Sage Meadows**

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<b>General Government Services</b>	<b>\$10,771.49</b>
<b>Protective Services</b>	<b>\$1,808.00</b>
<b>Recreational and Cultural Services</b>	<b>\$0.00</b>
<b>Fiscal Services</b>	<b>\$13,071.21</b>
<b>Taxes for Other Governments</b>	<b>\$207.09</b>

**2008 Property Tax Budget Total \$25,857.79**

Region 3

**G&M.Leonard Estates**

SCHEDULE "C"

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**2008 Simplified Property Tax Budget for GAM/LEONARD**

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**General Government Services**

**\$26,272.20**

**Protective Services**

**\$24,074.00**

**Fiscal Services**

**\$67,006.24**

**Taxes for Other Governments**

**\$936.68**

**2008 Property Tax Budget Total \$118,289.12**



Region 4

Tagish

SCHEDULE "D"

**2008 Property Tax Budget for TAGISH** 24-Apr-08

<b>General Government Services</b>		
	ADMIN COST/HYDRO PHONE ETC	\$64,558.04
	Legislative	\$11,229.89
	<b>General Government Services Expenditure Total</b>	<b>\$75,787.93</b>
<b>Protective Services</b>		
	911	\$150.00
	Fire Protection	\$1,591.00
	<b>Protective Services Expenditure Total</b>	<b>\$1,741.00</b>
<b>Fiscal Services</b>		
	Rebates	\$1,000.00
	Servicing Agreement	\$32,567.00
	<b>Fiscal Services Expenditure Total</b>	<b>\$33,567.00</b>
<b>Taxes for Other Governments</b>		
	Assessment Authority	\$1,203.00
	<b>Taxes for Other Governments Expenditure Total</b>	<b>\$1,203.00</b>

**2008 Property Tax Budget Total \$112,298.93**

Region 5  
Silver Sage

SCHEDULE "E"

**2008 Simplified Property Tax Budget for Silver Sage**

<b>General Government Services</b>	<b>\$16,415.64</b>
<b>Protective Services</b>	<b>\$4,832.00</b>
<b>Recreational and Cultural Services</b>	<b>\$0.00</b>
<b>Fiscal Services</b>	<b>\$17,774.51</b>
<b>Taxes for Other Governments</b>	<b>\$299.93</b>
<b><u>2008 Property Tax Budget Total \$39,322.08</u></b>	

Region 6  
Paul Lake

SCHEDULE "B"

2008 Property Tax Budget for Paul Lake

24-Apr-08

General Government Services

ADMIN COST/HYDRO PHONE ETC	\$52,511.50
Legislative	\$13,462.76
<b>General Government Services Expenditure Total</b>	<b>\$65,974.26</b>

Recreational and Cultural Services

KIDS PARK/BALL FIELD/IMPROVEMENT	\$0.00
<b>Recreational and Cultural Services Expenditure Total</b>	<b>\$0.00</b>

Fiscal Services

Servicing Agreement	\$26,883.94
Rebates	\$3,596.57
Additional Discount Grants	\$13,926.57
Debt Charges	\$201.00
Homeowner Grants	\$22,983.00
<b>Fiscal Services Expenditure Total</b>	<b>\$67,591.08</b>

Taxes for Other Governments

Assessment Authority	\$1,062.28
<b>Taxes for Other Governments Expenditure Total</b>	<b>\$1,062.28</b>

**2008 Property Tax Budget Total \$134,627.62**

Region 7  
Sun Rivers

SCHEDULE "G"

**2008 Simplified Property Tax Budget for Sun Rivers**

**General Government Services**

\$601,957.90

**Protective Services**

\$184,348.00

**Recreational and Cultural Services**

\$0.00

**Environmental Health Services**

\$25,000.00

**Fiscal Services**

\$534,332.17

**Taxes for Other Governments**

\$11,370.15

**2008 Property Tax Budget Total \$1,357,008.22**

Region 8  
7 Mile

SCHEDULE "H"

**2008 Simplified Property Tax Budget for 7 MILE**

**General Government Services**

**\$33,207.40**

**Protective Services**

**\$1,741.00**

**Fiscal Services**

**\$14,567.56**

**Taxes for Other Governments**

**\$717.00**

**2008 Property Tax Budget Total \$50,232.96**

**SCHEDULE I**  
**ANNUAL GRANTS**

1. The following home owner grants are approved: \$570.00
2. The following [need-based/senior citizen/disability] grants are approved: \$845.00