



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 Kootenay Indian Band in the Province of British Columbia,

Lower Kootenay Indian Band Annual Expenditure Law, 2010

Dated at Kamloops, British Columbia this 5th day of July, 2010.

On behalf of the First Nations Tax Commission

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



**LOWER KOOTENAY 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 Kootenay Indian Band has enacted the *Lower Kootenay Indian Band Property Assessment Law, 2008* and the *Lower Kootenay Indian Band Property Taxation Law, 2008*, 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 Kootenay Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Kootenay 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 Kootenay Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Lower Kootenay 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 Kootenay Indian Band Property Taxation Law, 2008*.

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 15th. day of June, 2010, at Creston, in the Province of British Columbia.

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


Chief Chris Luke Sr.


Councillor Carol Louie

Councillor Sandra Luke


Councillor Mary Basil

Councillor

SCHEDULE
LOWER KOOTENAY INDIAN BAND
2010 ANNUAL EXPENDITURE BUDGET

Revenues:

Property Tax levies for the current fiscal year	\$49,298.00
Penalties and interest	<u>1,200.00</u>
Total Revenues	<u>\$50,498.00</u>

Expenditures:

1. General Government Expenditures	
a. General Administrative	\$27,928.00
2. Protection Services	
a. Fire protection	\$7,500.00
3. Community Development	
a. Land Rehabilitation	\$5,000.00
4. Recreation and Cultural Services	
a. Recreation	\$2,000.00
5. Transportation and Communications	
a. Roads and streets	\$5,000.00

Grants:

Homeowner Grant Equivalents	\$570.00
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Contingency Fund	<u>\$2,500.00</u>
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Total Expenditures	<u>\$50,498.00</u>
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Balance:	<u>\$0</u>
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