



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

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

Dated at Kamloops, British Columbia this 29th day of May, 2008.

On behalf of the First Nations Tax Commission

David Paul - Deputy Chief Commissioner  
First Nations Tax Commission



**SHUSWAP 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 Shuswap Indian Band has enacted **Shuswap Indian Band Assessment Bylaw, 1992 and the Shuswap Indian Band Taxation Bylaw, 1992**, 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 Shuswap Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Shuswap 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 *Shuswap Indian Band Assessment Bylaw, 1992*;

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

“First Nation” means the Shuswap 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 *Shuswap Indian Band Taxation Bylaw, 1992*.

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. Pursuant to Part VI of the Taxation Law, the grant amounts set out in Schedule II are approved as expenditures as set out in the annual budget.

6. Two reserve funds are hereby established, one for the funding of capital infrastructure replacement and one for the funding of capital infrastructure improvement on reserve.

7. Those amounts as are indicated in the annual budget must be credited to the Capital Infrastructure Replacement fund or Capital Infrastructure Improvement Funds.

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

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

10. Notwithstanding section 9 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.

11. 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.

12. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

13. 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.

14. The schedules attached to this Law form part of and are an integral part of this Law.

15. This Law comes into force and effect on the later of May 28<sup>th</sup> and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27<sup>th</sup> day of May, 2008 at Shuswap Reserve, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.



Chief Paul Sam

Councillor Alice Sam



Councillor Clarissa Stevens

**SCHEDULE I**  
**ANNUAL BUDGET**

**REVENUES**

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$	542,275.00
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$	135,320.62
<b>TOTAL REVENUES</b>	<b>\$</b>	<b>677,595.62</b>

**EXPENDITURES**

1. General Government Expenditures		
a. Executive and Legislative		
b. General Administrative-Wages, Travel ect.	153,000.00	
c. Other General Government-BC Assess.	6,602.00	
2. Protection Services		
a. Policing		
b. Firefighting	7,000.00	
c. Regulatory Measures-sign's	2,000.00	
d. Other Protective Services		
3. Transportation		
a. Roads and Streets-Street Lighting	8,000.00	
b. Snow and Ice Removal	12,500.00	
c. Parking		
d. Public Transit		
e. Other Transportation		
4. Recreation and Cultural Services		
a. Recreation		
b. Culture	8,500.00	
c. Other Recreation and Culture	8,000.00	
5. Community Development		
a. Education		
b. Housing		
c. Planning and Zoning		
d. Community Planning-Development Costs Fund	15,000.00	
e. Economic Development Program		
f. Heritage Protection	7,000.00	
g. Agricultural Development		
h. Urban Renewal		

i.	Beautification	6,012.00
j.	Land Rehabilitation	
k.	Tourism Development	
l.	Tourism Information	
m.	Other Regional Planning and Development	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	5,000.00
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	
c.	Other Payments to the First Nations Finance Authority	
d.	Other Interest Payments	
e.	Other Debt Charges-CP Rail	39,000.00
f.	Other Fiscal Services	
g.	Debenture Payments	
8.	Other Services	
a.	Health	5,000.00
b.	Social Programs and Assistance	2,500.00
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service-C& C Honorarium	41,500.00
9.	Taxes Collected for Other Governments	
	Grants:	
	Home owner grant equivalents:	24,705.00
	Not-for-profit corporations:	
	Other Expenditures:	
	Municipal Service Agreements-RDEK	40,000.00
	Legal Costs	42,500.00
	Amounts payable to the First Nations Finance Authority:	
	Contingency Amounts: (10%)	54,228.00
	Reserve Funds: (10%)	54,228.00
	Payments into Reserve Funds:	

Capital Infrastructure Improvement:	\$27,114.00
Capital Infrastructure Replacement:	\$27,114.00
Expenditures from Reserve Funds:	
TOTAL EXPENDITURES	\$ 542,275.00
BALANCE	\$ 0

**SCHEDULE II**  
**ANNUAL GRANTS**

1. The following home owner grants are approved:	30 Units (\$570.00)	\$17,100.00
2. The following additional grants are approved:	9 Units (\$845.00)	\$ 7,605.00