



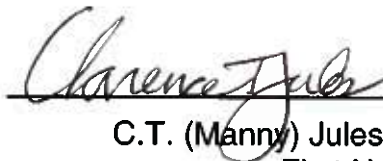
First Nations Tax Commission
Commission de la fiscalité des premières nations

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, 2009

Dated at Kamloops, British Columbia this 29th day of May, 2009.

On behalf of the First Nations Tax Commission



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



**SHUSWAP INDIAN BAND
ANNUAL EXPENDITURE LAW, 2009**

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 **Assessment Law, Taxation Law and Annual Rates Law**, respecting taxation for local purposes on reserve;

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, 2009*.
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 Property Assessment Law, 2008;

“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 First Nation law enacted 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 Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April and ending March, is attached as Schedule I 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.

Shuswap Indian Band Annual Expenditure Law

2

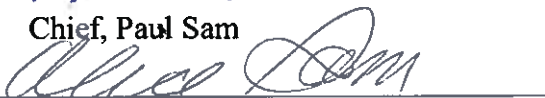
6. A reserve fund is hereby established only for one or more of the following purposes:
 - i) capital infrastructure replacement, provided its purposes are supported by a capital development plan;
 - ii) capital infrastructure improvement, provided its purposes are supported by a capital development plan; and
 - iii) other purpose, provided those purposes are supported by a capital development plan, contingent liability plan, land management plan or long-term economic plan.
7. Those amounts as are indicated in the annual budget must be credited to the **General Reserve Fund, or Sewer Capital** reserve fund.
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 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.
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 28th and the day it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 27th day of May, 2009.

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



Chief, Paul Sam



Councillor, Alice Sam

Councillor, Diane Cote

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties

for Current Fiscal Year	\$	558,000.00
-------------------------	----	------------

Surplus or Deficit Property Tax Revenue carried

over from previous Fiscal Years	\$	0
---------------------------------	----	---

TOTAL REVENUES	\$	558,000.00
----------------	----	------------

EXPENDITURES

1. General Government Expenditures

- | | | |
|---|------------|----------|
| a. Executive and Legislative | | |
| b. General Administrative-Wages,Travel,ect. | 153,000.00 | |
| c. Other General Government-BC Assess. | | 6,877.00 |

2. Protection Services

- | | | |
|------------------------------|----------|----------|
| a. Policing | | |
| b. Firefighting | 7,000.00 | |
| c. Regulatory Measures | | 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 | 1,906.00 | |
| b. Culture | | 8,500.00 |
| c. Other Recreation and Culture | | 8,000.00 |

Shuswap Indian Band Annual Expenditure Law

4

5. Community Development

- a. Education
- b. Housing
- c. Planning and Zoning
- d. Community Planning 15,000.00
- e. Economic Development Program
- f. Heritage Protection 7,000.00
- g. Agricultural Development 6,012.00
- h. Urban Renewal
- i. Beautification 7,400.00
- 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-CPRail 39,000.00
- f. Other Fiscal Services
- g. Debenture Payments

Shuswap Indian Band Annual Expenditure Law

5

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-CC 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 43,000.00

Legal 42,500.00

Amounts payable to the First Nations Finance Authority:

Contingency Amounts:(10%) 55,800.00

Reserve Funds(10%) 55,800.00

Payments into Reserve Funds:

Capital Infrastructure Replacement: 27,900.00

Capital Infrastructure Improvement: 27,900.00

Expenditures from Reserve Funds:

TOTAL EXPENDITURES \$ 558,000.00

BALANCE \$ 558,000.00

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved: 30 Units
2. The following additional grants are approved: 9 Units