



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 Tobacco Plains Indian Band in the Province of British Columbia,

Tobacco Plains Indian Band Annual Budget 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



**TOBACCO PLAINS INDIAN BAND
ANNUAL BUDGET 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 Tobacco Plains Indian Band has enacted the Tobacco Plains Indian Band Assessment Bylaw, 1991, and the Tobacco Plains Indian Band Taxation Bylaw, 1991, 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 Tobacco Plains Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the Tobacco Plains Indian Band *Annual Budget 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 Tobacco Plains Indian Band Assessment Bylaw, 1991,;

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

“First Nation” means the Tobacco Plains Indian Band, being a band named in the schedule to the Act;

“Law” means this annual budget 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 Tobacco Plains Indian Band Taxation Bylaw, 1991.

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. The grant amounts set out in Schedule II 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 Schedule I.

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 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 ENACTED by Council at a duly convened meeting held on the 26 day of May, 2008.

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

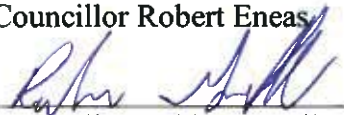


Chief Mary Mahseelah



Councillor Dan Gravelle

Councillor Robert Luke

Councillor Robert Eneas


Councillor Robin Gravelle

**SCHEDULE I
ANNUAL BUDGET
REVENUES**

Property Tax Levies, Interest & Penalties
for Current Fiscal Year \$63,841.59

Surplus or Deficit Property Tax Revenue carried
over from previous Fiscal Years \$0.00

TOTAL REVENUES \$63,841.59

EXPENDITURES

1. General Government Expenditures

a. Audit Fees \$1500
b. Contract Fees \$7459.00
c. Tax administrator wages \$17971.01
d. Tax administrator benefits \$3594.20
e. Travel \$1500.00
f. Trainings \$1500.00
g. Administration fees \$8000.00
h. Bank Charges \$200.00

2. Protection Services

b. Firefighting \$1000.00

3. Transportation

a. Roads and Streets \$17250.94
b. Snow and Ice Removal

4. Recreation and Cultural Services

5. Community Development

d. Community Planning
e. Economic Development Program
f. Heritage Protection
g. Agricultural Development
h. Urban Renewal
i. Beautification
j. Land Rehabilitation
k. Tourism Development
l. Tourism Information
m. Other Regional Planning and Development

6. Environment Health Services

c. Garbage Waste Collection and Disposal \$1850.00

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
- f. Other Fiscal Services
- g. Debenture Payments

8. Other Services

- a. Health

9. Taxes Collected for Other Governments

Grants:

Home owner grant equivalents:

Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements [list each]

Amounts payable to the First Nations Finance Authority:

Contingency Amounts:

2016.44

Reserve Funds:

Payments into Reserve Funds:

Capital Infrastructure Replacement:

Capital Infrastructure Improvement:

Expenditures from Reserve Funds:

TOTAL EXPENDITURES

\$63841.59

BALANCE

\$0.00

SCHEDULE II
ANNUAL GRANTS

1. The following home owner grants are approved:
2. The following [surrounding land/not-for-profit] grants are approved:
3. The following [need-based/senior citizen/disability] grants are approved \$2535.00