



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 Shxw'owhamel First Nation in the Province of British Columbia,

Shxw'owhamel First Nation Annual Expenditure Law, 2008

Dated at Kamloops, British Columbia this 10th day of October, 2008.

On behalf of the First Nations Tax Commission

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



**SHXW'OWHÁMEL FIRST NATION
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 Shxw'owhámel First Nation has enacted the *Shxw'owhámel First Nation Property Assessment and Taxation Bylaw* dated October 2, 2003, 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 Shxw'owhámel First Nation, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Shxw'owhámel First Nation 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 *Shxw'owhámel First Nation Property Assessment and Taxation Bylaw* dated October 2, 2003;

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

“First Nation” means the Shxw'owhámel First Nation, 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 *Shxw'owhámel First Nation Property Assessment and Taxation Bylaw* dated October 2, 2003.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2008 and ending March 31, 2009 is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

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

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

7. Notwithstanding section 6 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.

8. 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.

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

10. 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.

11. The schedule attached to this Law form part of and is an integral part of this Law.

12. 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 26 day of September 2008, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

Chief [please spell out the name]

Ken Jones Kim Jones

Councillor [please spell out the name]

Dean Jones

Councillor [please spell out the name]

Leona Kelly LEONA KELLY

Councillor [please spell out the name]

Lenora Fraser Lenora Fraser

Councillor [please spell out the name]

Councillor [please spell out the name]

Councillor [please spell out the name]

**SCHEDULE I
ANNUAL BUDGET**

REVENUES

Local revenues for current fiscal year	\$125,940.08
Surplus local revenues carried over from previous fiscal years	\$
Deficit local revenues carried over from previous fiscal years	\$
Reserve fund revenues	\$
TOTAL REVENUES	\$125,940.08

EXPENDITURES

1. General Government Expenditures		\$ 64,357.08
a. Tax Administration	\$ 10,000.00	
b. General Administrative	47,857.08	
c. Tax Appeals	1,500.00	
d. Legislative	5,000.00	
2. Protection Services		
a. Policing		
b. Firefighting		
c. Regulatory Measures		
d. Other Protective Services		
3. Transportation		\$ 17,000.00
a. Roads and Streets	\$ 17,000.00	
b. Snow and Ice Removal		
c. Parking		
d. Public Transit		
e. Other Transportation		
4. Recreation and Cultural Services		\$ 10,000.00
a. Recreation	\$ 5,000.00	
b. Elders Program	\$ 5,000.00	
c. Other Recreation and Culture		
5. Community Development		\$ 26,583.00
a. Community Enhancement	\$ 13,231.00	
b. Community Maintenance Program	13,352.00	
c. Planning and Zoning		

- 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
- a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - 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
 - f. Other Fiscal Services
 - g. Debenture Payments
8. Other Services
- a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service
9. Taxes Collected for Other Governments \$ 3,000.00
- a. BC Assessment \$ 3,000.00
10. Grants:
- a. Home owner grant equivalents:
 - b. Other grants:
11. Contingency Amounts: \$ 5,000.00

12. Payments into reserve funds

TOTAL EXPENDITURES

\$125,940.08

BALANCE

\$ -