



**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'ōwhámel First Nation in the Province of British Columbia,

***Shxw'ōwhámel First Nation Annual Expenditure Law, 2012***

Dated at Kamloops, British Columbia this 16th day of August, 2012.

On behalf of the First Nations Tax Commission

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



**SHXW'ŌWHÁMEL FIRST NATION**  
**ANNUAL EXPENDITURE LAW, 2012**

**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 to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B The council of the Shxw'ōwhámel First Nation has enacted the *Shxw'ōwhámel First Nation Property Assessment By-Law* made on October 2, 2003, and the *Shxw'ōwhámel First Nation Property Taxation By-Law* made on October 2, 2003, respecting taxation for local purposes on reserve, 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; 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 Shxw'ōwhámel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ōwhámel First Nation Annual Expenditure Law, 2012*.
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 revenue and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Shxw'ōwhámel First Nation Property Assessment By-law*;

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

“First Nation” means the Shxw'ōwhámel 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 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 *Shxw'ōwhámel First Nation Property Taxation By-law*.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2012, and ending March 31, 2013, is attached as a Schedule to this Law.

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

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

6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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

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 forms 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 Si:yam Council on the 2<sup>nd</sup> day of August, 2012, at Shxw'ōwhámel First Nation Administration Office, in Hope, in the Province of British Columbia.

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

\_\_\_\_\_  
Si:yam Councillor – Roger Andrews

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Si:yam Councillor - Lenora Fraser

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Si:yam Councillor – Kenneth Jones

  
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Si:yam Councillor – Louise Mussell

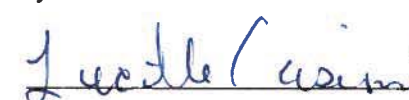
  
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Si:yam Councillor – Leona Kelly

  
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Si:yam Councillor – Brenda Peters


  
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Si:yam Councillor – Irene Smith

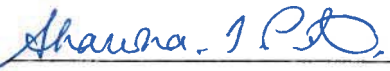
  
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Si:yam Councillor – Alfred James

  
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Si:yam Councillor – Dean Jones

  
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Si:yam Councillor – Lucille Casimir

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Si:yam Councillor – Michael Fraser

  
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Si:yam Councillor – Dennis George

  
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Si:yam Councillor – Shawna Peters

**SCHEDULE  
ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax	\$101,722.00
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 0.00
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$ 0.00
<b>TOTAL REVENUES</b>	<b>\$ 101,722.00</b>

**EXPENDITURES**

1. General Government Expenditures	12,915.00
a. Executive and Legislative	\$ 5,600.00
b. General Administrative	5,400.00
c. Other General Government	1,915.00
2. Protection Services	5,950.00
a. Policing	
b. Firefighting	5,950.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	11,000.00
a. Roads and Streets	7,000.00
b. Snow and Ice Removal	4,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	27,635.00
a. Recreation	12,362.50
b. Elders Program	6,000.00
c. Other Recreation and Culture	9,272.50
5. Community Development	31,000.00
a. Education	2,000.00
b. Housing	3,000.00
c. Planning and Zoning	9,750.00
d. Community Planning	9,750.00
e. Economic Development Program	4,000.00
f. Heritage Protection	2,500.00
g. Agricultural Development	
h. Urban Renewal	

i.	Beautification	
j.	Land Rehabilitation	
k.	Other Regional Planning and Development	
6.	Environment Health Services	4,572.00
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	1,500.00
c.	Garbage Waste Collection and Disposal	3,072.00
d.	Other Environmental Services	
8.	Other Services	5,350.00
a.	Health	5,350.00
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service	
11.	Contingency Amounts	3,300.00
	<b>TOTAL EXPENDITURES</b>	<b>\$101,722.00</b>
	<b>BALANCE</b>	<b>\$ 0.00</b>

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

District of Hope – Fire Fighting Services                      \$5,950.00/year  
(21 Homes @ \$235.00/each and \$507.50/each @ non-residential/commercial x 2)