



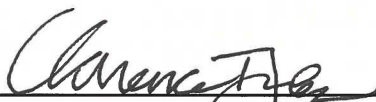
First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

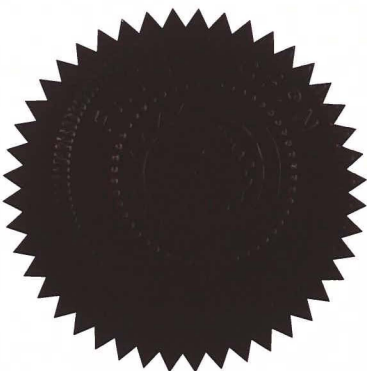
***Osoyoos Indian Band
Annual Expenditure Amending Law, 2020***

Dated at Kamloops, British Columbia this 16th day of September, 2020.

On behalf of the First Nations Tax Commission



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



OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE AMENDING LAW, 2020

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands and interests or rights in reserve lands, including laws authorizing the expenditure of local revenues;

B . The Council of the First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal 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; and

D. The Council of the First Nation enacted the *Osoyoos Indian Band Annual Expenditure Law, 2020* and now wishes to amend that law to authorize a new budget in the form attached to this Law.

NOW THEREFORE the Council of the Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Amending Law, 2020*.

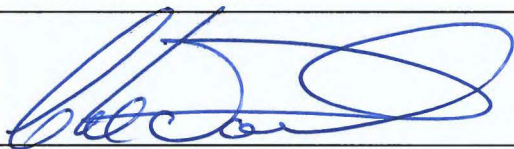

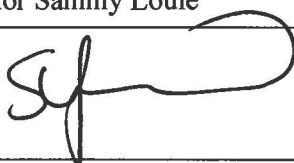


2. The *Osoyoos Indian Band Annual Expenditure Law, 2020* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the *Osoyoos Indian Band Annual Expenditure Law, 2020*.

4. 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 19 day of August, 2020, at Oliver, in the Province of British Columbia.

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

Chief Clarence Louie	Councillor Veronica McGinnis
	
Councillor Leona Baptiste	Councillor Sammy Louie
	
Councillor Justin Hall	Councillor Nathan McGinnis
	

SCHEDULE
ANNUAL BUDGET 2020

PART 1: REVENUES

1 Local revenues for current fiscal year:

a. Property Tax Revenue \$ 3,070,624

TOTAL REVENUES \$ 3,070,624

PART 2: EXPENDITURES

1 General Government Expenditures

a. Executive and Legislative \$ 200,000
b. General Administrative 531,450
c. Other General Government 71,300

2 Protection Services

a. Policing 47,000
b. Firefighting 350,000
c. Regulatory Measures 4,000

3 Transportation

a. Roads and Streets 248,600
b. Snow and Ice Removal 50,000
c. Other Transportation 92,000

4 Recreation and Cultural Services

a. Recreation 321,000
b. Culture 82,200
c. Heritage Protection 75,000

5 Community Development

c. Community Planning 90,000
d. Economic Development Program 25,000
g. Land Rehabilitation and Beautification 30,000
h. Other Regional Planning Development 215,000

6. Environment Health Services	
a. Water Purification and Supply	150,000
b. Recycling	64,907
c. Other Environmental Services	35,000
7. Other Services	
a. Health	30,000
c. Other Services	30,000
d. Education	60,000
8. Grants:	
a. Home owner grant equivalents:	220,000
9. Contingency Amounts	48,399
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TOTAL EXPENDITURES 2020	\$ 3,070,856

PART 3: ACCUMULATED SURPLUS/DEFICIT

Accumulated Surplus – revenues carried forward from the previous budget year	\$ 232
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Accumulated Deficit – revenue expenditures carried forward from the previous budget year	
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BALANCE	- 0
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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 year:

a. BC Assessment	\$ 55,000
b. Town of Oliver – Fire Protection	\$ 150,000
c. Town of Osoyoos – Fire Protection	\$ 200,000
d. Recreation – Oliver Parks & Rec	\$ 100,000
e. RDOS Library	\$ 7,200
f. Recycling – SO Lands Irrigation District	\$ 64,907

Appendix “A”
Reserve Fund Balances 2020

OIB Capital Development Fund

Beginning balance as of April 1, 2020 :	\$ 186,433
Transfers out	
i. Local Revenue Account	
Moneys borrowed	
Transfers in	
i. Local Revenue Account	
ii. Interest Earned	3,500
Moneys repaid	
Ending balance as of March 31, 2021:	<hr/> \$ 189,933

OIB Contingency Reserve Fund

Beginning balance as of April 1, 2020 :	\$ 264,608
Transfers out	
i. Local Revenue “Bus”	
Moneys borrowed	
Transfers in	
i. Local Revenue Account	
ii. Interest Earned	5,000
Moneys repaid	
Ending balance as of March 31, 2021:	<hr/> \$ 269,608