



**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

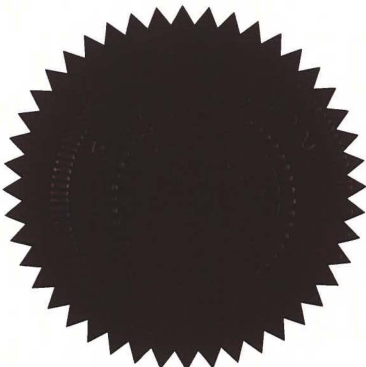
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Penticton Indian Band in the Province of British Columbia,

***Penticton Indian Band Annual Expenditure Law, 2021***

Dated at Kamloops, British Columbia this 28th day of May, 2021.

On behalf of the First Nations Tax Commission

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



**PENTICTON INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2021**

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 or a law under paragraph 5(1)(a.1) to make, at least once each year, a law establishing a budget for the expenditure of revenues raised under those laws; and

D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Penticton Indian Band Annual Expenditure Law, 2021*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Penticton Indian Band Property Assessment Law, 2021*;

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

“First Nation” means the Penticton 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 as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Penticton Indian Band Property Taxation Law, 2021*.

3. The First Nation’s annual budget for the budget year beginning January 1, 2021, and ending December 31, 2021, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

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

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

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

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.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

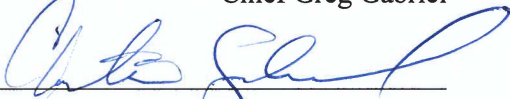
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 14th day of May, 2021, at IR No. 1 in a video conference at the Penticton Indian Band Admin Office, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

  
\_\_\_\_\_  
Chief Greg Gabriel

\_\_\_\_\_  
Councillor Lesley Gabriel

  
\_\_\_\_\_  
Councillor Clint Gabriel

\_\_\_\_\_  
Councillor Suzanne Johnson

  
\_\_\_\_\_  
Councillor Fred Kruger

  
\_\_\_\_\_  
Councillor Dolly Kruger

  
\_\_\_\_\_  
Councillor Timmothy Lezard

\_\_\_\_\_  
Councillor Vivian Lezard

  
\_\_\_\_\_  
Councillor Charlene Roberds

SCHEDULE  
ANNUAL BUDGET

**PART 1: REVENUES**

1. Property Tax Revenues to be collected in budget year	
Property Tax	\$2,728,976.56
Property Tax — interest and penalties	\$15,000.00
Tax Certificate Fees	\$1,700.00
2. Proceeds from borrowing	
3. Moneys from Reserve Funds	
4. Moneys Borrowed from Reserve funds	
<b>Total Revenues:</b>	<b>\$2,745,676.56</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
Allowance for Taxes in Dispute	\$35,000.00
Bad Debt Write off	\$20,000.00
Board of Review	\$5,000.00
General Administrative, includes: IT, Communication, Rcrds Mgt, HR	\$260,007.00
Intergovernmental Affairs Chief and Council	\$180,000.00
Local Government Services Administration	\$233,800.00
2. Protection Services	
City of Penticton Fire Protection	\$327,500.00
PIB Fire Protection	\$60,000.00
3. Transportation	
PIB Public Works	\$120,000.00
Roads and Streets	\$5,000.00

4. Recreation and Cultural Services	
Channel Land Maintenance	\$5,000.00
5. Community Development	
Daycare	\$40,000.00
Depreciation Expenses & Fixed Assets	\$12,000.00
Footprints	\$40,000.00
Home Owners Representation	\$2,000.00
Lands Department	\$60,000.00
PIB Utilities	\$49,200.00
Planning Engineering & Capital	\$180,000.00
6. Environment Health Services	
Natural Resources	\$20,000.00
7. Other Services	
BC Assessment	\$21,000.00
City of Penticton Sewer agreement	\$32,000.00
Hospital District	\$118,000.00
Library Services	\$37,000.00
Municipal Agreement RDOS	\$100,000.00
PIB Waste Management	\$13,144.00
8. Grants	
Homeowner Grants	\$450,000.00
9. Contingency Amounts	
Additional Contingency	\$60,000.00
10. Transfers into reserve funds	
Capital Reserve Fund	\$360,025.56
Contingency Reserve Fund	\$150,000.00
11. Repayment of moneys borrowed from reserve funds	
<b>Total Expenditures:</b>	<b>\$2,995,676.56</b>

**PART 3: ACCUMULATED SURPLUS/DEFICIT**

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 250,000.00
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
<b>BALANCE</b>	<b>\$ 0</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 year:

a. BC Assessment	\$ 21,000.00
b. RDOS Agreement	\$ 100,000.00
c. Penticton Indian Band Waste Management	\$ 13,144.00
d. Hospital District	\$ 118,000.00
e. City of Penticton Library Agreement	\$ 37,000.00
f. City of Penticton Fire Agreement	\$ 327,500.00
g. Penticton Sewer Agreement	\$ 32,000.00

Note: This Budget includes the attached Appendix.

**Appendix A  
Reserve Fund Balances**

1. Capital Reserve Fund	
Beginning balance as of January 1, 2021 :	\$ 1,300,345.00
Transfers in	
a. from local revenue account:	\$ 360,025.56
Interest earned in current year:	\$ 22,415.00
Ending balance as of December 31, 2021:	\$ 1,682,785.56
2. Contingency Reserve Funds	
Beginning balance as of January 1, 2021 :	\$ 278,707
Transfers in	
a. from local revenue account:	\$ 150,000
Interest earned in current year:	\$ 5,787.54
Ending balance as of December 1, 2021:	\$ 434,494.54

**Appendix B**  
**Development Cost Charge Budget and Reserve Fund Balances**

**A. Development Cost Charge Current Year Budget**

**Revenues:**

1. Development cost charge revenues to be collected in current year		\$0
(a) Transportation Facilities		\$0
(b) Water Facilities		\$0
(c) Sewer Facilities		\$0
<b>Total Development Cost Charge Revenues:</b>		<b>\$0</b>

**Expenditures:**

<b>Total Development Cost Charge Expenditures:</b>	<b>\$0</b>
--	------------

<b>Balance:</b>	<b>\$0</b>
-----------------	------------

**B. Development Cost Charge Reserve Fund Balances**

1. Transportation Facilities		
Beginning balance as of January 1, 2020 :		\$0
Transfers out		
a. to current year development cost charge revenues:		\$0
Transfers in		
a. development cost charge revenues to be collected in current budget year (estimated):		\$0
Interest earned in current year:		\$0
Ending balance as of December 31, 2020:		\$0
2. Water Facilities		
Beginning balance as of January 1, 2020 :		\$0
Transfers out		
a. to current year development cost charge revenues:		\$0
Transfers in		
a. development cost charge revenues to be collected in current budget year (estimated):		\$0
Interest earned in current year:		\$0
Ending balance as of December 31, 2020:		\$0
3. Sewer Facilities		
Beginning balance as of January 1, 2020 :		\$0
Transfers out		
a. to current year development cost charge revenues:		\$0

Transfers in

a. development cost charge revenues to be collected in current budget year (estimated): \$0

Interest earned in current year: \$0

Ending balance as of December 31, 2020: \$0