



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
SECOND ANNUAL EXPENDITURE AMENDING LAW, 2022

Dated at Kamloops, British Columbia this 14th day of September 2022.





Chief Commissioner C.T. (Manny) Jules
On behalf of the First Nations Tax Commission



PENTICTON INDIAN BAND
SECOND ANNUAL EXPENDITURE AMENDING LAW, 2022

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 *Penticton Indian Band Annual Expenditure Law, 2022* 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 Penticton Indian Band duly enacts as follows:

1. This Law may be cited as the *Penticton Indian Band Second Annual Expenditure Amending Law, 2022*.

2. The *Penticton Indian Band Annual Expenditure Law, 2022* 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 *Penticton Indian Band Annual Expenditure Law, 2022*.

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 30th day of August 2022, at IR No. 1 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 Clint Gabriel



Councillor Timmothy Lezard



Councillor Dolly Kruger

Councillor Vivian Lezard

Councillor Lesley Gabriel

Councillor Suzanne Johnson

Councillor Charlene Roberds



Councillor Fred Kruger

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Property Tax Revenues to be collected in budget year	
a. Property Tax Revenues	\$2,879,323.18
b. Property Tax — interest and penalties	\$15,000.00
c. Tax Certificate Fees	\$2,000.00
d. Interest Revenue	\$1,500.00
2. Moneys from Reserve Funds	
a. Capital Reserve Fund	\$300,000.00
TOTAL REVENUE	\$3,197,823.18

PART 2: EXPENDITURES

1. General Government Expenditures	
a. General Administration, IT, Communication, Records Mgt, HR	\$304,624.00
b. Property Tax Administration	\$247,000.00
c. Intergovernmental Affairs Chief and Council	\$183,600.00
d. Allowance for Taxes in Dispute	\$35,000.00
e. Bad Debt Write off	\$100,000.00
f. Board of Review	\$6,000.00
g. Property Tax Reimbursement	\$4,000.00
h. Contract Services	\$20,000.00
2. Protection Services	
a. City of Penticton Fire Protection	\$350,000.00

b. PIB Fire Protection	\$60,000.00
3. Transportation	
a. PIB Public Works	\$131,150.00
b. Roads and Streets	\$5,000.00
4. Recreation and Cultural Services	
a. Channel Land Maintenance	\$5,100.00
5. Community Development	
a. Planning Engineering & Capital	\$200,000.00
b. Lands Department	\$60,000.00
c. Daycare	\$40,000.00
d. Footprints	\$40,000.00
e. PIB Utilities	\$79,200.00
f. Depreciation Expenses & Fixed Assets	\$12,000.00
g. Home Owners Representation	\$2,000.00
h. Water Infrastructure	\$300,000.00
6. Other Services	
a. Municipal Agreement RDOS	\$120,000.00
b. Hospital District	\$140,000.00
c. Library Services	\$35,000.00
d. City of Penticton Sewer agreement	\$32,000.00
e. BC Assessment	\$25,000.00
f. PIB Waste Management	\$13,407.00
7. Grants	
a. Home owner grant equivalents:	\$470,000.00
8. Contingency Amounts	
a. Additional Contingency	\$60,000.00

9. Transfers into reserve funds	
a. Contingency Reserve Fund	\$18,000.00
b. Capital Reserve Fund	\$99,742.18
Total Expenditures:	\$3,197,823.18

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus- revenues carried forward from the previous budget year	\$0.00
2. Accumulated Surplus- revenues carried forward from the previous budget year	\$0.00
BALANCE	\$0.00

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	\$25,000.00
b. RDOS Agreement	\$120,000.00
c. Penticton Indian Band Waste Management	\$13,407.00
d. Hospital District	\$140,000.00
e. City of Penticton Library Agreement	\$35,000.00
f. City of Penticton Fire Agreement	\$350,000.00
g. Penticton Sewer Agreement	\$32,000.00

Note: This Budget includes the attached Appendix

Appendix 1
Reserve Fund Balances

1. Capital Reserve fund	
Beginning balance as of January 1, 2022	\$1,494,027.21
Transfers out	
a. to current year's revenues:	\$300,000.00
b. to _____ reserve fund as a transfer:	\$0.00
c. money's borrowed for another purpose:	\$0.00

Transfers in	
a. from current year's revenues:	\$99,742.18
b. from Capital reserve fund as a transfer:	\$0.00
c. money's borrowed for another purpose:	\$0.00
Interest earned in current year: (2%)	\$25,875.39
Ending balance as of December 31, 2022	\$1,319,644.78
1. Contingency Reserve fund	
Beginning balance as of January 1, 2022	\$434,494.54
Transfers out	
a. to current year's revenues:	\$0.00
b. to _____ reserve fund as a transfer:	\$0.00
c. money's borrowed for another purpose:	\$0.00
Transfers in	
a. from current year's revenues:	\$18,000.00
b. from Contingency reserve fund as a transfer:	\$0.00
c. money's borrowed for another purpose:	\$0.00
Interest earned in current year:	\$9,049.89
Ending balance as of December 31, 2022	\$461,544.43

Appendix 2

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	
a. Transportation Facilities	\$0.00
b. Water Facilities	\$0.00
c. Sewer Facilities	\$0.00
Total Development Cost Charge Revenues	\$0.00

Expenditures

Total Development Cost Charge Expenditures	\$0.00
Balance:	\$0.00

B. Development Cost Charge Reserve Fund Balances

1. Transportation Facilities	
Beginning balance as of January 1, 2022	\$0.00
Transfers out	
a. to current year's development cost charge	\$0.00
b. to _____ reserve fund as a transfer:	\$0.00
c. money's borrowed for another purpose:	\$0.00

Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$0.00
Interest earned in current year:	\$0.00
Ending balance as of December 31, 2022	\$0.00
1. Water Facilities	
Beginning balance as of January 1, 2022	\$0.00
Transfers out	
a. to current year's development cost charge	\$0.00
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$0.00
Interest earned in current year:	\$0.00
Ending balance as of December 31, 2022	\$0.00
1. Sewer Facilities	
Beginning balance as of January 1, 2022	\$0.00
Transfers out	
a. to current year's development cost charge	\$0.00
Transfers in	
a. development cost charge revenues to be collected in current budget year (estimated):	\$0.00
Interest earned in current year:	\$0.00
Ending balance as of December 31, 2022	\$0.00