



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 LAW, 2025

Dated at Kamloops, British Columbia this 17th day of July, 2025.



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



OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2025

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 Osoyoos Indian Band duly enacts as follows:

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Law, 2025*.

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 *Osoyoos Indian Band Property Assessment Law, 2021*;

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

“First Nation” means the Osoyoos 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 *Osoyoos Indian Band Property Taxation Law, 2021*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2025, and ending March 31, 2026 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.



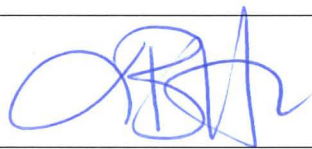




12.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(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 17th day of June 2025, 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 Mary Wilbur
	
Councillor Sonya Jensen	Councillor Nathan McGinnis
	
Councillor Lindsay Kovacs	LEFT BLANK INTENTIONALY
	

ANNUAL BUDGET

PART 1: REVENUES

1	a. Property Tax Revenue	\$5,116,442
	c. Accommodation Tax Revenue	\$ 320,000
	TOTAL REVENUES	\$5,436,442

PART 2: EXPENDITURES

1	General Government Expenditures	
	a. Executive and Legislative	250,000
	b. General Administrative	767,450
	c. Other General Government	57,000
2	Protection Services	
	a. Policing	120,000
	b. Firefighting	650,848
	d. Other Protective Services	9,500
3	Transportation	
	a. Roads and Streets	225,000
	b. Snow and Ice Removal	45,000
	e. Other Transportation	60,000
4	Recreation and Cultural Services	
	a. Recreation	294,464
	b. Culture	52,600
	c. Heritage Protection	50,000
5	Community Development	
	c. Community Planning	245,000
	d. Economic Development Program	290,000
	e. Tourism/Marketing	75,000
	g. Land Rehabilitation and Beautification	75,000
	h. Other Regional Planning Development	100,000
6	Environment Health Services	
	a. Water Purification and Supply	2,185,000
	d. Recycling	137,973
	e. Other Environmental Services	155,000
7	Other Services	
	a. Health	25,000
	c. Other Services	50,000

8	a. Home owner grant equivalents:	295,000
9	Contingency Amounts	535,738
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10	TOTAL EXPENDITURES	\$6,750,573
	<u>PART 3: ACCUMULATED SURPLUS/DEFICIT</u>	\$1,314,131
	Accumulated Surplus – revenues carried forward from the previous budget year	
	Accumulated Deficit – revenue expenditures carried forward from the previous budget year	0
	BALANCE:	\$0

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	42,000
b.	Town of Oliver – Fire Protection	156,744
c.	Town of Osoyoos – Fire Protection	375,848
d.	Recreation – Oliver Parks & Rec	119,374
e.	RDOS - Library	7,600
f.	Recycling – SO Lands Irrigation District	137,973

Appendix “A”

Reserve Funds Balance

OIB Capital Development Fund

Beginning balance as of April 1, 2025:	\$213,246
Transfers out	
i. Local Revenue Account	
Moneys borrowed	
Transfers in	
i. Local Revenue Account	
ii. Interest Earned	10,500
Moneys repaid	
Ending balance as of March 31, 2026:	<hr/> \$223,746

OIB Contingency Reserve Fund

Beginning balance as of April 1, 2025:	\$344,348
Transfers out	
i. Local Revenue	
Moneys borrowed	
Transfers in	
i. Local Revenue Account	
ii. Interest Earned	16,800
Moneys repaid	
Ending balance as of March 31, 2026:	<hr/> \$ 361,148