



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 Upper Nicola Band in the Province of British Columbia,

***Upper Nicola Band
Annual Expenditure Amending Law, 2019***

Dated at Kamloops, British Columbia this 20th day of December, 2019.

On behalf of the First Nations Tax Commission

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



**UPPER NICOLA BAND
ANNUAL EXPENDITURE AMENDING LAW, 2019**

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 *Upper Nicola Band Annual Expenditure Law, 2019* 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 Upper Nicola Band duly enacts as follows:

1. This Law may be cited as the *Upper Nicola Band Annual Expenditure Amending Law, 2019*.

2. The *Upper Nicola Band Annual Expenditure Law, 2019* 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 *Upper Nicola Band Annual Expenditure Law, 2019*.

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 9th day of December, 2019, at Douglas Lake, in the Province of British Columbia.

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

Chief Harvey McLeod



Councillor David Lindley



Councillor Wallace Michel



Councillor Brian Holmes



Councillor Dennis MacDonald

Councillor Clarine Paul

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1	Property tax revenues to be collected in budget year:		
a.	Property Tax Revenues	22,490	
2	Proceeds from borrowing in current year		
3	Moneys from Reserve Funds		
4	Moneys borrowed from Reserve Funds		
	TOTAL REVENUES		\$22,490

PART 2: EXPENDITURES

1	General Government Expenditures		\$6,108
a.	Executive and Legislative		
b.	General Administrative	1,200	
c.	Other General Government	4,908	
2	Protection Services		\$8,000
a.	Policing		
b.	Firefighting	8,000	
c.	Regulatory Measures		
3	Transportation		
4	Recreation and Cultural Services		
5	Community Development		
6	Environment Health Services		\$8,000
a.	Water Purification and Supply	4,000	
b.	Sewage Collection and Disposal		
c.	Garbage Waste Collection and Disposal	4,000	
d.	Recycling		
7	Fiscal Services		
8	Other Services		
9	Grants:		
10	Contingency Amount		\$2,000
11	Transfers into Reserve Funds		
12	Repayment of moneys borrowed from Reserve Funds		
	TOTAL EXPENDITURES		\$24,108

PART 3: ACCUMULATED SURPLUS/DEFICIT

1	Accumulated Surplus – revenues carried forward from the previous budget year		\$1,618
	BALANCE		\$0