



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 Shxw'ōwhámel First Nation in the Province of British Columbia,

Shxw'ōwhámel First Nation Annual Expenditure Law, 2015

Dated at Kamloops, British Columbia this 1st day of October, 2015.

On behalf of the First Nations Tax Commission

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



SHXW'ŌWHÁMEL FIRST NATION ANNUAL EXPENDITURE LAW, 2015

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, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;
- B. The council of Shxw'ōwhámél First Nation has enacted the *Shxw'ōwhámél First Nation Property Assessment By-law* made on October 2, 2003, and the *Shxw'ōwhámél First Nation Taxation By-law* made on October 2, 2003, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of that Act; and
- C. Section 10 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;

NOW THEREFORE the Council of the Shxw'ōwhámél First Nation duly enacts as follows:

- 1. This Law may be cited as the *Shxw'ōwhámél First Nation Annual Expenditure Law, 2015*.
- 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 the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;
 - “Assessment Law” means the *Shxw'ōwhámél First Nation Property Assessment By-Law*;
 - “Council” has the meaning given to that term in the Act;
 - “First Nation” means the Shxw'ōwhámél First Nation, being a band named in the schedule to the Act;
 - “interim budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, that is intended to have effect only until replaced with an annual budget for that budget year;
 - “Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;
 - “local revenues” means money raised by the First Nation under a property taxation law;
 - “Property Taxation Law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;
 - “Taxable Property” means property in a reserve that is subject to taxation under a property taxation law; and
 - “Taxation Law” means the *Shxw'ōwhámél First Nation Property Taxation By-Law*.
- 3. The First Nation's annual budget for the budget year beginning April 1, 2015, and ending March 31, 2016, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.
- 4.(1) The First Nation's interim budget for the budget year beginning April 1, 2016, and ending March 31, 2017 is comprised of
 - (a) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule.

(2) The expenditures provided for in subsection (1) are authorized until the First Nation's annual expenditure law for the budget year referenced in subsection (1) comes into force and effect, at which time the interim budget ceases to have force and effect.

5. Expenditures of local revenues must be made only in accordance with the annual budget.
6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.
7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
8. 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.
9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
10. 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.
11. The Schedule attached to this Law forms part and is an integral part of this Law.
12. 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 20th day of August, 2015, at Shxw'ōwhámel First Nation Administration Office, in Hope, in the Province of British Columbia.

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



Si:yam Councillor



Si:yam Councillor



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Si:yam Councillor



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SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$276,843.32
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$ 0.00
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$ 0.00
TOTAL REVENUES	\$276,843.42

EXPENDITURES

1. General Government Expenditures	75,000.00
a. Executive and Legislative	\$40,000.00
b. General Administrative	30,000.00
c. Other General Government	5,000.00
2. Protection Services	10,000.00
a. Policing	
b. Firefighting	10,000.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	30,000.00
a. Roads and Streets	15,000.00
b. Snow and Ice Removal	15,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	55,000.00
a. Recreation	15,000.00
b. Elders Program	20,000.00
c. Other Recreation and Culture	20,000.00
5. Community Development	80,000.00
a. Education	10,000.00
b. Housing	20,000.00
c. Planning and Zoning	5,000.00
d. Community Planning	20,000.00
e. Economic Development Program	20,000.00
f. Heritage Protection	5,000.00
g. Agricultural Development	
h. Urban Renewal	

i. Beautification		
j. Land Rehabilitation		
k. Other Regional Planning and Development		
6. Environment Health Services		19,000.00
a. Water Purification and Supply	6,000.00	
b. Sewage Collection and Disposal	4,400.00	
c. Garbage Waste Collection and Disposal	6,600.00	
d. Other Environmental Services	2,000.00	
7. Other Services		5,000.00
a. Health	5,000.00	
b. Social Programs and Assistance		
c. Agriculture		
d. Tourism		
e. Trade and Industry		
f. Other Service		
8. Contingency Amounts		2,843.42

TOTAL EXPENDITURES		\$276,843.42
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BALANCE		\$ 0.00
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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 period:

District of Hope – Fire Fighting Services	\$20,263/year
Fraser Valley Regional District – Garbage Collection and Disposal	\$6,600/year