



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 Coldwater Indian Band in the Province of British Columbia,

Coldwater Indian Band Annual Expenditure Law, 2013

Dated at Vancouver, British Columbia this 11th day of December, 2013.

On behalf of the First Nations Tax Commission

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



**COLDWATER INDIAN BAND
ANNUAL EXPENDITURE LAW, 2013**

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 the Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment Law, 2012 and Coldwater Indian Band Property Taxation Law, 2012*;

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; 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 an interim budget for the next taxation year;

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

1. This Law may be cited as the *Coldwater Indian Band Annual Expenditure Law, 2013*.

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 year;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by paragraph 10(b) of the Act;

“Assessment Law” means the *Coldwater Indian Band Property Assessment, 2012*;

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

“First Nation” means the Coldwater Indian Band, 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 *Coldwater Indian Band Property Taxation Law, 2012*;

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2013 and ending March 31, 2014, 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, 2014, and ending March 31, 2015 is comprised of

(a) sections 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for sections 10, 12 and 13.

(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 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. 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.(1) The Schedule attached to this Law forms part of, and is integral to 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 2nd day of Dec, 2013,
at Coldwater IR#1, in the Province of British Columbia.

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



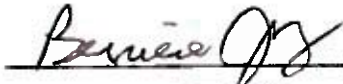
Chief Harold Aljam



Councillor Krisalena Antoine



Councillor Carolyn Charters



Councillor Bernice Garcia



Councillor Annie Major



Councillor Dennis Saddleman



Councillor Mike Smithers



Councillor Lee Spahan

**SCHEDULE
ANNUAL BUDGET**

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$136,159
2. Other Revenues	
i. Business License Fees	\$25
ii. Lease Income	\$5940
TOTAL REVENUES	\$142,124

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$1,600
b. General Administrative	\$40,467
c. Tax Appeals	\$5,000
d. Other General Government	
2. Protection Services	
a. Policing	
b. Fire Protection	\$5,000
c. Regulatory Measures	
d. Animal / Pest Control	\$2,500
3. Transportation	
a. Roads and Streets	\$5,000
b. Snow and Ice Removal	\$5,000
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	\$10,000
b. Culture	\$5,000
c. Other Recreation and Culture	\$3,000
5. Community Development	

a.	Education	\$1,500
b.	Housing	\$4,500
c.	Planning and Zoning	
d.	Community Planning	\$2,500
e.	Economic Development Program	
f.	Heritage Protection	
g.	Agricultural Development	\$2,500
h.	Urban Renewal	
i.	Beautification	
j.	Land Rehabilitation	
k.	Other Regional Planning and Development	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	\$9,000
c.	Garbage Waste Collection and Disposal	\$15,000
d.	Other Environmental Services	
7.	Fiscal Services	
a.	Interest Payments to the First Nations Finance Authority	
b.	Debt Payments to the First Nations Finance Authority	
c.	Other Payments to the First Nations Finance Authority	
d.	Other Interest Payments	
e.	Other Debt Charges	
f.	Other Fiscal Services	
g.	Debenture Payments	
8.	Other Services	
a.	Health	\$2,000
b.	Social Programs and Assistance	\$1,750
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service	
9.	Taxes Collected for Other Governments	
10.	Grants:	

a. Home owner grant equivalents:

b. Other grants:

i.

ii.

iii.

11. Contingency Amounts	\$10,807
12. Transfers into reserve funds	
a. CIB Capital Reserve Fund	\$10,000
b. CIB Income Stabilization Fund	\$0
13. Repayment of moneys borrowed from reserve funds	
a.	
b.	
TOTAL EXPENDITURES	\$142,124
BALANCE	\$0

Note: This Budget includes the attached Appendix.

Appendix A
Reserve Fund Balances

1. CIB Capital Reserve Fund	
Beginning balance as of April 1, 2013:	\$167,043.90
Transfers out	
i. to local revenue account:	\$
ii. to _____ reserve fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$10,000
ii. from CIB Income Stabilization Fund:	\$313,560.30
Moneys repaid	\$
Ending balance as of March 31, 2014	\$490,604.20
2. CIB Income Stabilization Fund	
Beginning balance as of April 1, 2013:	\$381,560.30
Transfers out	
i. to local revenue account:	\$
ii. to CIB Capital Reserve Fund:	\$313,560.30
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$
ii. from _____ reserve fund:	\$
Moneys repaid	\$
Ending balance as of March 31, 2014	\$68,000