



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 Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Expenditure Law, 2013

Dated at Saskatoon, Saskatchewan this 26th day of June, 2013.

On behalf of the First Nations Tax Commission

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



**ADAMS LAKE 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 Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment Bylaw, PR-95-01* and the *Adams Lake Indian Band Property Taxation Bylaw, PR-95-02* with the approval date of December 21, 1995, which bylaws have been deemed to be property taxation laws made under the *First Nations Fiscal Management Act*, pursuant to section 145 of the 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; 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 Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake 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 a budget setting out the projected local revenues and projected expenditures of those local revenues during a 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 *Adams Lake Indian Band Property Assessment Bylaw PR-95-01*;

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

“First Nation” means the Adams Lake 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 *Adams Lake Indian Band Property Taxation Bylaw PR-95-02*.

3. The First Nation’s annual budget for the budget year beginning April 1st, 2013 and ending March 31st, 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) section 1 of Part 1 of the Schedule; and

(b) all of Part 2 of the Schedule except for section 10.

(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. 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 forms part of and is an integral part of this Law.

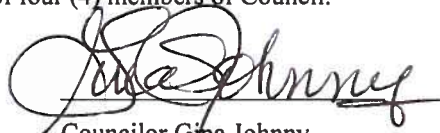
(2) A reference to the Schedule is a reference to the Schedule to this Law.

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 18 day of June, 2013, at Adams Lake Indian Band Administration Office Sahhalkum I.R. # 4, in the Province of British Columbia.

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



Chief Nelson Leon


Councilor Gina Johnny


Councilor Ron Jules


Councilor Cliff Arnouse


Councilor Henry Anthony


Councilor Karen Everard

**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$918,669
TOTAL REVENUE	\$918,669

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	85,190
b. General Administrative	33,150
c. Other General Government	10,844
2. Protection Services	
a. Policing	13,866
b. Firefighting	33,152
c. Regulatory Measures	20,160
d. Other Protective Services	8,000
3. Transportation	
a. Roads and Streets	60,928
b. Snow and Ice Removal	30,464
c. Public Transit	5,000
e. Other Transportation	2,500
4. Recreation and Cultural Services	
a. Recreation	18,368
b. Culture	17,472
5. Community Development	
a. Education	24,640
b. Planning and Zoning	60,928
0 c. Community Planning	30,030
d. Economic Development Program	72,576

e. Agricultural Development	43,008
f. Urban Development	28,672
6. Environment Health Services	
a. Water Purification and Supply	122,752
b. Sewage Collection and Disposal	8,960
c. Garbage Waste Collection and Disposal	5,824
d. Other Environmental Services	4,928
8. Other Services	
a. Health	11,200
b. Social Programs and Assistance	35,840
c. Agriculture	25,366
d. Tourism	10,752
e. Trade and Industry	9,587
f. Other Service	2,240
10. Grants:	
a. Home owner grant equivalents:	36,475
11. Contingency Amounts	45,797
TOTAL EXPENDITURES	\$ 918,669
BALANCE	\$ 0

The Adams Lake Indian Band has the following Service Agreements:

TNRD 9-1-1 Service Agreement \$ 2,000
 CSRD 9-1-1 Service Agreement \$ 500
 City of Salmon Arm – Transportation/Fire Protection \$ 60,000
 Village of Chase – Sewer Utilities \$ 30,000
 City of Salmon Arm – Water \$ 50,000
 City of Salmon Arm – Transit Services \$ 28,000
 CPR – No Whistle \$ 500
 BC Hydro – Street Lighting \$ 5,000