



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 Tk'emlúps te Secwépemc in the Province of British Columbia,

Tk'emlúps te Secwépemc 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



**TK'EMLÚPS TE SECWÉPEMC
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 First Nation has made a property assessment law and a property taxation law;

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 Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc 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 *Kamloops Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Tk'emlúps te Secwépemc, 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 *Kamloops Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2013, and ending March 31, 2014, is attached as Schedules A to D and the expenditures provided for in the Schedules 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 and 2 of Part 1 of Schedule A; and

(b) all of Part 2 of each of Schedules B - D except for section 8 in Schedule B, and section 2 in Schedule C, and section 5 in Schedule D.

(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 10 day of June, 2013, at Kamloops, in the Province of British Columbia.


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



Chief Shane Gottfriedson



Councillor Katy Gottfriedson



Councillor Edward Jensen

Councillor Jeanette Jules



Councillor Richard Jules



Councillor Fred Seymour



Councillor Colleen Mosterd-McLean



Councillor Rosanne Casimir

SCHEDULE A

ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1. Local revenues for current fiscal year:		\$5,730,556
a. Property Tax		\$5,615,986
KIB General & Combined	\$2,896,474	
Paul Lake	\$ 158,067	
Sun Rivers	\$2,561,445	
b. Penalty & Interest		\$ 114,570
KIB General & Combined	\$79,564	
Paul Lake	\$ 3,000	
Sun Rivers	\$32,006	
2. Other Revenue		\$183,759
a. CN Grant in Lieu of Tax	\$126,689	
b. BC Hydro FND CF Agreement	\$ 42,553	
c. Other revenue	\$ 14,517	

TOTAL REVENUES	\$5,914,316
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PART 2: EXPENDITURES

District 1 (Schedule B)	\$3,159,798
District 2 (Schedule C)	\$ 161,067
District 3 (Schedule D)	\$2,593,451

TOTAL EXPENDITURES	\$5,914,316
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BALANCE	\$(0)
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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:

City of Kamloops ~ Fire Protection Agreement	\$870,685.
City of Kamloops ~ San-Sewer Agreement	\$152,600.

SCHEDULE B – EXPENDITURES
DISTRICT 1
(KIB GENERAL & COMBINED)

1. General Government Expenditures		\$542,492
a. Executive and Legislative	\$256,000	
b. General Administrative	\$286,492	
c. Other General Government	\$0	
2. Protection Services		\$295,572
a. Firefighting	\$289,547	
b. Railway Crossing Maintenance	\$6,025	
3. Transportation and Communication		\$633,015
a. Domestic and Maintenance	\$633,015	
4. Recreation and Cultural Services		\$331,231
a. Recreation	\$205,766	
b. Culture	\$125,465	
5. Community Development		\$676,151
a. Education	\$294,759	
b. Housing	\$280,367	
c. Heritage Protection – Rights & Title	\$101,025	
6. Other Services		\$307,128
a. Social Programs & Assistance	\$186,352	
b. Utilities - Hydro	\$33,000	
c. Elders and Youth	\$87,766	
7. Fiscal Services		\$66,200
a. Other Debt Charges	\$38,325	
b. Other Fiscal Services (BCA)	\$27,875	
8. Grants		\$141,787
a. Financial Need Grant(s)	\$141,787	
9. Contingency Fund		\$31,202
a. Tagish	\$1,228	
b. G&M Trailer Court	\$1,506	

c.	Windchimes	\$483	
d.	Silver Sage Trailer Park	\$461	
e.	Sage Meadows Mobile Home Park	\$702	
f.	7-Mile	\$1,223	
g.	KIB General	\$25,599	
10.	Local Development Servicing Agreements		\$117,210
a.	Tagish	\$35,604	
b.	G&M Trailer Court	\$20,704	
c.	Windchimes	\$6,424	
d.	Silver Sage Trailer Park	\$7,291	
e.	Sage Meadows Mobile Home Park	\$11,727	
f.	7-Mile	\$35,460	
TOTAL EXPENDITURES			\$3,159,798

SCHEDULE C – EXPENDITURES
DISTRICT 2
(Paul Lake)

1. General Government Expenditures		\$17,362
a. General Administrative	\$16,107	
b. Other Fiscal Services (BCA)	\$1,255	
2. Grants:		\$39,663
a. Financial Need Grant(s) (FNG)	\$39,663	
3. Contingency Fund		\$1,611
4. Local Development Servicing Agreement		\$34,337
5. Community Development		\$68,093
c. Heritage Protection – Rights & Title	\$68,093	
TOTAL EXPENDITURES		\$161,067

SCHEDULE D – EXPENDITURES
DISTRICT 3
(Sun Rivers)

1.	General Government Expenditures		\$279,563
	a. General Administrative	\$259,563	
	b. Other Fiscal Services (BCA)	\$20,000	
2.	Environment Health Services		20,000
	a. Garbage Waste Collection and Disposal	20,000	
3.	Protection Services		\$581,138
	a. Firefighting	\$581,138	
4.	Fiscal Services		\$152,600
	a. City Service User Fee	\$152,600	
5.	Grants:		\$339,574
	a. Financial Need Grant(s)	\$339,574	
6.	Contingency Fund		\$25,956
7.	Local Development Servicing Agreements		\$654,058
8.	Community Development		\$527,904
9.	Other Services		\$12,657
	TOTAL EXPENDITURES		\$2,593,451