



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 Shuswap Indian Band in the Province of British Columbia,

Shuswap Indian Band Annual Expenditure Law, 2013

Dated at Kamloops, British Columbia this 30th day of May, 2013.

On behalf of the First Nations Tax Commission

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



**SHUSWAP 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 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 Shuswap Indian Band duly enacts as follows:

1. This Law may be cited as the *Shuswap 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 *Shuswap Indian Band Property Assessment Law, 2008*;

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

“First Nation” means the Shuswap 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 *Shuswap Indian Band Property Taxation Law, 2008*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2013 and ending March 31, 2014 is attached as Schedule A, 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 attached as Schedule B.

(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 this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized in this Law, 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 Schedules attached to this Law forms part of and are integral to this Law.

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

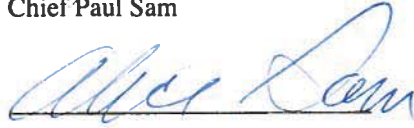
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 27th day of May, 2013, at Shuswap reserve, in the Province of British Columbia.

A quorum of Council consists of Two (2) members of Council.

A handwritten signature in blue ink, appearing to read "Paul Sam", written over a horizontal line.

Chief Paul Sam

A handwritten signature in blue ink, appearing to read "Alice Sam", written over a horizontal line.

Councillor Alice Sam

A solid horizontal line intended for a signature.

Councillor Barb Cote

SCHEDULE A
ANNUAL BUDGET

PART 1: REVENUES

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| 1. Local revenues for current fiscal year: | |
| a. Property Tax | \$ 708,987.00 |

TOTAL REVENUES	\$ 708,987.00
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PART 2: EXPENDITURES

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|-------------------------------------|------------|
| 1. General Government Expenditures | |
| a. Executive and Legislative-legal | 60,896.00 |
| b. General Administrative | 231,491.00 |
| c. Other General Government | 11,000.00 |
| 2. Protection Services | |
| a. Policing | |
| b. Firefighting | 12,500.00 |
| c. Regulatory Measures | 5,500.00 |
| d. Other Protective Services | |
| 3. Transportation | |
| a. Roads and Streets | 16,000.00 |
| b. Snow and Ice Removal | 20,500.00 |
| c. Parking | |
| d. Public Transit | |
| e. Other Transportation | |
| 4. Recreation and Cultural Services | |
| a. Recreation | 6,500.00 |
| b. Culture | 11,500.00 |
| c. Other Recreation and Culture | 11,500.00 |
| 5. Community Development | |
| a. Education | 4,000.00 |
| b. Housing | |
| c. Planning and Zoning | 42,500.00 |
| d. Community Planning | 17,000.00 |
| e. Economic Development Program | |
| f. Heritage Protection | 9,500.00 |
| g. Agricultural Development | 8,000.00 |

h. Urban Renewal	
i. Beautification	1,500.00
j. Land Rehabilitation	1,000.00
k. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	10,000.00
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-CP Rail	41,500.00
(anticipated bad debt charges)	
g. Debenture Payments	
8. Other Services	
a. Health	6,800.00
b. Social Programs and Assistance	4,500.00
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service-RDEK	55,000.00
9. Taxes Collected for Other Governments	
10. Grants:	
a. Home owner grant equivalents:	49,500.00
11. Contingency Amounts	70,800.00
TOTAL EXPENDITURES	\$ 708,987.00
BALANCE	\$ 0

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:

Regional District of East Kootenay	\$ 55,000.00
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SCHEDULE B
INTERIM BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 709,500.00

TOTAL REVENUES	\$ 709,500.00
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EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative-legal	60,712.00
b. General Administrative	232,000.00
c. Other General Government	11,000.00
2. Protection Services	
a. Policing	
b. Firefighting	12,500.00
c. Regulatory Measures	5,500.00
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	16,000.00
b. Snow and Ice Removal	20,500.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	6,500.00
b. Culture	11,500.00
c. Other Recreation and Culture	11,588.00
5. Community Development	
a. Education	4,000.00
b. Housing	
c. Planning and Zoning	42,500.00
d. Community Planning	17,000.00

e. Economic Development Program	
f. Heritage Protection	9,500.00
g. Agricultural Development	8,000.00
h. Urban Renewal	
i. Beautification	1,500.00
j. Land Rehabilitation	1,000.00
k. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	10,000.00
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-CP Rail	41,500.00
(anticipated bad debt charges)	
g. Debenture Payments	
8. Other Services	
a. Health	6,800.00
b. Social Programs and Assistance	4,500.00
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service-RDEK	55,000.00
9. Taxes Collected for Other Governments	
10. Grants (anticipated):	
a. Home owner grant equivalents:	49,500.00
11. Contingency Amounts	70,900.00
TOTAL EXPENDITURES	\$ 709,500.00
BALANCE	\$ 0

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:

Regional District of East Kootenay	\$ 55,000.00
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