



First Nations Tax Commission
Commission de la fiscalité des premières nations

The First Nations Tax Commission, pursuant to the *First Nations Fiscal and Statistical Management Act*, hereby approves the following law made by the Lower Nicola Indian Band in the Province of British Columbia,

Lower Nicola Indian Band Annual Expenditure Law, 2011

Dated at Kamloops, British Columbia this 23rd day of June, 2011.

On behalf of the First Nations Tax Commission

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



**LOWER NICOLA INDIAN BAND
ANNUAL EXPENDITURE LAW, 2011**

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical 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 Lower Nicola Indian Band has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal and Statistical 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 Lower Nicola Indian Band duly enacts as follows:

1. This Law may be cited as the *Lower Nicola Indian Band Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical 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 *Lower Nicola Indian Band Property Assessment Law, 2009*;

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

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the Lower Nicola Indian Band under a property taxation law;

“property taxation law” means a law enacted by the Lower Nicola Indian Band 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 *Lower Nicola Indian Band Property Taxation Law, 2009* as amended by the *Lower Nicola Indian Band Property Taxation Law*

Amending Law, 2009.

3. The Lower Nicola Indian Band's annual budget for the fiscal year beginning April 1, 2011, and ending March 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the Lower Nicola Indian Band 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 of 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 14th day of June, 2011, at Merritt, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Victor York, Chief



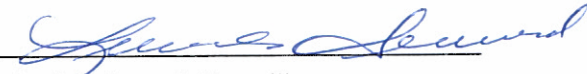
Mary June Coutlee, Councillor

Stuart Jackson, Councillor


Harold Joe, Councillor




Joanne Lafferty, Councillor



Lucinda Seward, Councillor



Robert Sterling, Councillor



Molly Toodlican, Councillor

**SCHEDULE
ANNUAL BUDGET**

REVENUES

1. Local revenues for current fiscal year:	
Property Tax	\$1,285,117
2. Reserve fund revenues	
Land Management and Capital Development	\$50,000
TOTAL REVENUES	\$1,335,117

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$151,400
b. General Administrative	\$235,000
c. Other General Government	\$10,000
2. Protection Services	
a. Policing	
b. Firefighting	\$56,150
c. Regulatory Measures	\$3,000
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$10,000
b. Snow and Ice Removal	\$10,000
c. Public Transit	\$5,000
d. Other Transportation	\$176,025
4. Recreation and Cultural Services	\$45,000
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	\$36,750
d. Community Planning	
e. Economic Development Program	

f. Heritage Protection	
g. Agricultural Development	
h. Urban Renewal	
i. Beautification	\$23,000
j. Land Rehabilitation	
k. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply (from Reserve)	\$50,000
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	\$18,000
d. Other Environmental Services	\$18,000
7. Fiscal Services	
a. Debt Payments to the First Nations Finance Authority	
b. Other Debt Charges	\$212,642
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	\$15,000
d. Tourism	
e. Trade and Industry	
f. Other Service	\$9,230
9. Contingency Amounts	\$15,000
10. Transfers into reserve funds	
Land Management and Capital Development	\$235,920
TOTAL EXPENDITURES	\$1,335,117
BALANCE	\$0

Note: The Lower Nicola Indian Band has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the Lower Nicola Indian Band under each agreement during the budget period:

Thompson-Nicola Regional District – 2011 Environmental Health Services Agreement

Waste Reduction, Recycling	\$18,750
Solid Waste Collection, Disposal	\$12,500
Household Waste Disposal	\$33,750

District of Logan Lake - 2011 Mutual Aid Agreement

Fire and Rescue	\$200
-----------------	-------

Thompson-Nicola Regional District – 2011 9-1-1 Emergency Telephone Services Agreement

9-1-1 Emergency Telephone	\$2,500
---------------------------	---------

City of Merritt – 2011 Community Transit Partnership Agreement

Local bus service	\$5,000
-------------------	---------

Note: This Budget includes one attached Appendix.

Appendix A
Reserve Fund Balances

1. Land Management and Capital Development	
Beginning balance as of April 1, 2011:	\$219,000
Transfers out	
- to local revenue account:	\$50,000
Transfers in	
- from local revenue account:	\$235,920
Ending balance as of March 31, 2012:	\$404,920