



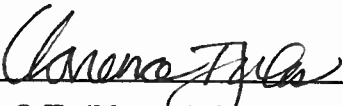
**First Nations Tax Commission**  
**Commission de la fiscalité des premières nations**

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

***Coldwater Indian Band Annual Expenditure Law, 2012***

Dated at Kamloops, British Columbia this 3rd day of October, 2012.

On behalf of the First Nations Tax Commission

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



**COLDWATER INDIAN BAND  
ANNUAL EXPENDITURE LAW, 2012**

**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 Coldwater Indian Band has enacted the *Coldwater Indian Band Property Assessment and Taxation Bylaw*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; 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 Coldwater Indian Band duly enacts as follows:

1. This Law may be cited as the *Coldwater Indian Band Annual Expenditure Law, 2012*.

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 *Coldwater Indian Band Property Assessment & Taxation By-law (1997)*;

“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;

“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 Assessment & Taxation By-law (1997)*;

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2012 and ending March 31, 2013, 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 First Nation 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. The following reserve fund are hereby established:

(a) CIB Income Stabilization Fund; and

(b) CIB Capital Reserve Fund

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. The Schedule attached to this Law forms part of, and is integral 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 12<sup>th</sup> day of Sept, 2012, at Coldwater IR#1, in the Province of British Columbia.

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

---


Chief Harold Aljam



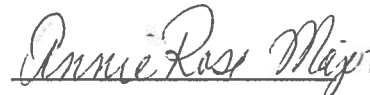
Councillor Krisalena Antoine

---

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	\$109,658
b. Taxation for the Provision of Services	
i.	\$
ii.	\$
c. Other Revenues	
i. Business License Fees	\$50
ii.	\$
2. Development Cost Charges Revenues	
i.	\$
ii.	\$
3. Proceeds from borrowing	
i.	\$
ii.	\$
4. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$
6. Reserve fund revenues	
i. CIB Capital Reserve Fund	\$18,336
ii. CIB Income Stabilization Fund	\$
7. Moneys borrowed from reserve funds	
i.	\$
ii.	\$
<b>TOTAL REVENUES</b>	<b>\$128,044</b>

**EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$800
b. General Administrative	\$33,267
c. Tax Appeals	\$2500
d. Other General Government	\$2000
2. Protection Services	
a. Policing	
b. Fire Protection	\$4000
c. Regulatory Measures	
d. Animal / Pest Control	\$1000
3. Transportation	
a. Roads and Streets	

- b. Snow and Ice Removal
- c. Parking
- d. Public Transit
- e. Other Transportation
- 4. Recreation and Cultural Services
  - a. Recreation \$10,000
  - b. Culture \$3,750
  - c. Other Recreation and Culture
- 5. Community Development
  - a. Education
  - b. Housing
  - c. Planning and Zoning \$18,336
  - d. Community Planning \$15,795
  - e. Economic Development Program
  - f. Heritage Protection
  - g. Agricultural Development
  - 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
  - c. Garbage Waste Collection and Disposal
  - 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
  - b. Social Programs and Assistance
  - 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	\$9596
12. Transfers into reserve funds	
a. CIB Capital Reserve Fund	\$15,000
b. CIB Income Stabilization Fund	\$12,000
13. Repayment of moneys borrowed from reserve funds	
a.	\$
b.	\$
<b>TOTAL EXPENDITURES</b>	<b>\$128,044</b>
<b>BALANCE</b>	<b>\$0</b>

Note: This Budget includes the attached Appendix.

**Appendix A**  
**Reserve Fund Balances**

1. CIB Capital Reserve Fund

Beginning balance as of April 1, 2012:	\$151,283.11
Transfers out	
i. to local revenue account:	\$18,336
ii. to _____ reserve fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$15,000
ii. from _____ reserve fund:	\$
Moneys repaid	\$
Ending balance as of March 31, 2013	\$147,947.11

2. CIB Income Stabilization Fund

Beginning balance as of April 1, 2012:	\$339,547.32
Transfers out	
i. to local revenue account:	\$
ii. to _____ reserve fund:	\$
Moneys borrowed	\$
Transfers in	
i. from local revenue account:	\$12,000
ii. from _____ reserve fund:	\$
Moneys repaid	\$
Ending balance as of March 31, 2013	\$351,547.32