



**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 Tk'emlúps Te Secwepémc in the Province of British Columbia,

***Tk'emlúps Te Secwepémc Annual Expenditure Law, 2012***

Dated at Kamloops, British Columbia this 31st day of May, 2012.

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, 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 Tk'emlúps te Secwépemc has enacted the *Kamloops Indian Band Property Assessment Law, 2008* and the *Kamloops Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve; and; 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 Tk'emlúps te Secwépemc duly enacts as follows:

1. This Law may be cited as the *Tk'emlúps te Secwépemc 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 *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;

“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 fiscal year beginning April 1, 2012, and ending March 31, 2013, is attached as Schedules A-D 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 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.

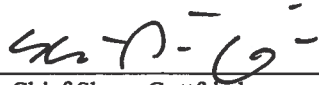
11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

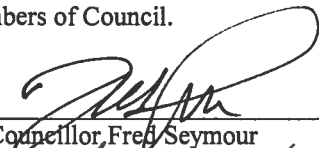
13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of May, 2012, at Kamloops, in the Province of British Columbia.

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

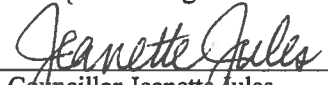


Chief Shane Gottfriedson



Councillor Fred Seymour

Councillor Connie Leonard

  
Councillor George Casimir  
Councillor Dolan Paul  
Councillor Jeanette Jules  
Councillor Evelyn Camille  
Councillor Rosanne Casimir

**SCHEDULE A**  
**ANNUAL BUDGET**

**REVENUES**

1. Local revenues for current fiscal year:	\$5,354,796
a. Property Tax	\$5,240,171
b. Penalty & Interest	\$114,625
2. Other Revenue	\$284,145
a. CN Grant in Lieu of Tax	\$126,689
b. BC Hydro FNCDF Agreement	\$42,553
c. Other revenue	\$114,903
<b>TOTAL REVENUES</b>	<b>\$5,638,941</b>

**EXPENDITURES**

District 1 (Schedule B)	\$3,660,204
District 2 (Schedule C)	\$86,337
District 3 (Schedule D)	\$1,892,400
<b>TOTAL EXPENDITURES</b>	<b>\$5,638,941</b>
<b>BALANCE</b>	<b>\$0</b>

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

<b>General Government Expenditures</b>		<b>\$633,543.</b>
a. Executive and Legislature	\$11,992	
b. General Administrative	\$498,839	
c. Other Fiscal Services (BCA)	\$22,226.	
d. Other General Government	\$100,486	
<b>Protection Services</b>		<b>\$285,270.</b>
a. Firefighting	\$279,245.	
b. Railway Crossing Mntce	\$6,025	
<b>Transportation and Communication</b>		<b>\$636,203.</b>
a. Other Transportation and Communication	\$636,203.	
<b>Recreation and Cultural Services</b>		<b>\$229,391.</b>
a. Recreation	\$148,128.	
b. Culture	\$81,263.	
<b>Community Development</b>		<b>\$1,284,382.</b>
a. Education	\$152,320.	
b. Housing	\$279,614.	
c. Economic Development Program	\$207,091.	
d. Heritage Protection – Rights & Title	\$645,358	
<b>Other Services</b>		<b>\$325,779.</b>
a. Social Programs and Assistance	\$156,686.	
b. Other Service	\$169,093.	
<b>Fiscal Services</b>		<b>\$470.</b>
a. Other Debt Charges	\$470.	
<b>Grants:</b>		<b>\$134,693.</b>
a. Financial Need Grant(s)	\$134,693	
<b>Contingency Fund</b>		<b>\$29,320.</b>
<b>Local Development Servicing Agreements</b>		<b>\$101,152.</b>
a. Tagish	\$35,872.	

b. G&M Trailer Court	\$21,137.
c. Windchimes	\$6,975.
d. Silver Sage Trailer Park	\$8,931.
e. Sage Meadows Mobile Home Park	\$7,762.
f. 7-Mile	\$20,475.

**TOTAL EXPENDITURES** **\$3,660,204.**

Note: The Tk'emlúps te Secwépemc 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:

Fire Protection Agreement	\$279,245.
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**SCHEDULE C – EXPENDITURES  
DISTRICT 2  
(Paul Lake)**

<b>General Government Expenditures</b>		<b>\$17,041</b>
a. General Administrative	\$15,786.	
b. Other Fiscal Services (BCA)	\$1,255.	
<b>Grants:</b>		<b>\$37,750.</b>
a. Financial Need Grant(s) (FNG)	\$37,750.	
<b>Contingency Fund</b>		<b>\$1,579.</b>
<b>Local Development Servicing Agreement</b>		<b><u>\$29,967.</u></b>
<b>TOTAL EXPENDITURES</b>		<b>\$86,337.</b>



**SCHEDULE D – EXPENDITURES  
DISTRICT 3  
(Sun Rivers)**

<b>General Government Expenditures</b>		<b>\$262,368.</b>
a. General Administrative	\$244,584.	
b. Other Fiscal Services (BCA)	\$17,784.	
<b>Protection Services</b>		<b>\$547,141.</b>
a. Firefighting	\$547,141.	
<b>Fiscal Services</b>		<b>\$152,600.</b>
a. City Service User Fee	\$152,600.	
<b>Grants:</b>		<b>\$276,815.</b>
a. Financial Need Grant(s)	\$276,815.	
<b>Contingency Fund</b>		<b>\$24,458.</b>
<b>Local Development Servicing Agreements</b>		<b><u>\$629,018.</u></b>
<b>TOTAL EXPENDITURES</b>		<b>\$1,892,400.</b>

Note: The Tk'emlúps te Secwépemc 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:

Fire Protection Agreement	\$547,141
San-Sewer Agreement	\$152,600.