



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 Adams Lake Indian Band in the Province of British Columbia,

Adams Lake Indian Band Annual Expenditure Law, 2010

Dated at Kamloops, British Columbia this 12th day of July, 2010.

On behalf of the First Nations Tax Commission

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



**ADAMS LAKE INDIAN BAND
ANNUAL EXPENDITURE LAW, 2010**

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 Adams Lake Indian Band has enacted the *Adams Lake Indian Band Property Assessment Bylaw, PR-95-01* and the *Adams Lake Indian Band Property Taxation Bylaw, PR-95-02* with the approval date of December 21, 1995, which laws have been deemed to be property taxation laws 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 Adams Lake Indian Band duly enacts as follows:

1. This Law may be cited as the *Adams Lake Indian Band Annual Expenditure Law, 2010*.

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 *Adams Lake Indian Band Property Assessment Bylaw, PR-95-01*;

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

“First Nation” means the Adams Lake 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 *Adams Lake Indian Band Property Taxation Bylaw PR-95-02*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2010 and ending March 31, 2011 is attached as a Schedule to this Law.

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

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

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

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

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 30th day of June 2010, at Adams Lake Indian Band Administration Office (Sahhalkum IR#4), in the Province of British Columbia.

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



Chief Nelson Leon



Councillor Gina Johnny



Councillor Charlie Andrew



Councillor Cliff Arnouse

Councillor Diane Jules

Councillor Karen Everard

**SCHEDULE
ANNUAL BUDGET**

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$1,045,116
TOTAL REVENUES	\$1,045,116

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	102,000
b. General Administrative	42,400
c. Other General Government	11,582
2. Protection Services	
a. Policing	14,500
b. Firefighting	37,000
c. Regulatory Measures	27,500
d. Other Protective Services	14,000
3. Transportation	
a. Roads and Streets	67,000
b. Snow and Ice Removal	34,000
d. Public Transit	11,500
e. Other Transportation	11,539
4. Recreation and Cultural Services	
a. Recreation	20,000
b. Culture	19,000
5. Community Development	
a. Education	26,500
b. Planning and Zoning	74,000
c. Community Planning	34,050
d. Economic Development Program	63,500
e. Agricultural Development	36,000
f. Urban Renewal	54,000
g. Tourism	8,500

6. Environment Health Services	
a. Water Purification and Supply	148,500
b. Sewage Collection and Disposal	10,000
c. Garbage Waste Collection and Disposal	6,500
d. Other Environmental Services	6,000
7. Other Services	
a. Health	12,500
b. Social Programs and Assistance	33,500
c. Agriculture	2,000
d. Trade and Industry	14,500
e. Other Service	10,200
8. Grants:	
a. Home owner grant equivalents:	41,345
9. Contingency Amounts	51,500
TOTAL EXPENDITURES	\$1,045,116
<u>BALANCE</u>	\$0

The Adams Lake Indian Band has the following Service Agreements:

TNRD 9-1-1 Service Agreement \$1,800.00
 CSRD 9-1-1 Service Agreement \$200.00
 City of Salmon Arm – Transportation/Fire Protection \$62,000.00
 Village of Chase – Sewer Utilities \$22,000.00
 CSRD Service Agreement - \$26,000.00
 City of Salmon Arm – Water \$65,000.00
 City of Salmon Arm – Transit Services \$24,000.00