



**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 Shuswap Indian Band in the Province of British Columbia,

***Shuswap Indian Band Annual Expenditure Law, 2010***

Dated at Kamloops, British Columbia this 28th day of May, 2010.

On behalf of the First Nations Tax Commission

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



**SHUSWAP 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 Shuswap Indian Band has enacted the *Shuswap Indian Band Property Assessment Law, 2008* and the *Shuswap Indian Band Property Taxation Law, 2008*, respecting taxation for local purposes on reserve;

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 Shuswap Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Shuswap 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 Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“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;

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

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a First Nation law enacted 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, 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.

Shuswap Indian Band Annual Expenditure Law

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5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.
6. Those amounts as are indicated in the annual budget must be credited to the capital infrastructure replacement and capital infrastructure improvement reserve funds as indicated.
7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
8. Expenditures of local revenues must be made only in accordance with the annual budget.
9. Notwithstanding section 8 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.
10. 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.
11. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.
12. 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.
13. The schedules attached to this Law form part of and are an integral part of this Law.
14. This Law comes into force and effect on the later of May 28<sup>th</sup>, 2010 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 25 day of May, 2010.

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

  
\_\_\_\_\_  
Chief, Paul Sam

  
\_\_\_\_\_  
Councillor, Alice Sam

\_\_\_\_\_  
Councillor, Diane Cote

SCHEDULE I  
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties

for Current Fiscal Year \$ 581,514.00

Surplus or Deficit Property Tax Revenue carried

over from previous Fiscal Years \$ 0

TOTAL REVENUES \$ 581,514.00

EXPENDITURES

1. General Government Expenditures

- a. Executive and Legislative
- b. General Administrative-Wages, Travel, ect. 153,000.00
- c. Other General Government-BC Assess. 6,880.00

2. Protection Services

- a. Policing
- b. Firefighting 8,000.00
- c. Regulatory Measures 3,500.00
- d. Other Protective Services

3. Transportation

- a. Roads and Streets-Street Lighting 13,500.00
- b. Snow and Ice Removal 14,500.00
- c. Parking
- d. Public Transit
- e. Other Transportation

4. Recreation and Cultural Services

- a. Recreation 3,658.00
- b. Culture 9,000.00
- c. Other Recreation and Culture 9,000.00

## Shuswap Indian Band Annual Expenditure Law

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### 5. Community Development

- a. Education
- b. Housing
- c. Planning and Zoning 42,500.00
- d. Community Planning 15,000.00
- e. Economic Development Program
- f. Heritage Protection 8,100.00
- g. Agricultural Development 7,500.00
- h. Urban Renewal
- i. Beautification
- j. Land Rehabilitation
- k. Tourism Development
- l. Tourism Information
- m. 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 6,500.00
- 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-CPRail 39,000.00
- f. Other Fiscal Services
- g. Debenture Payments

Shuswap Indian Band Annual Expenditure Law

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8. Other Services

a. Health	6,820.00
b. Social Programs and Assistance	4,500.00
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service-CC Honorarium	41,500.00

Grants:

Home owner grant equivalents: 24,705.00

Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements-RDEK 54,500.00

Legal 51,700.00

Contingency Funds (10%) 58,151.00

TOTAL EXPENDITURES \$ 581,514.00

BALANCE

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 East Kootenay: \$54,500.00

**Appendix A**

**Reserve Fund Balances**

1. Capital Infrastructure Replacement

Beginning balance as of April 1, 2010: \$ 0

Transfers out

i. to local revenue account: (2009) \$ 27,900.00

ii. to \_\_\_\_\_ reserve fund: \$0

Transfers in

i. from local revenue account: (2009) \$ 27,900.00

ii. from \_\_\_\_\_ reserve fund: \$0

Ending balance as of March 31, 2011: \$0

Shuswap Indian Band Annual Expenditure Law

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2. Capital Infrastructure Improvement

Beginning balance as of April 1, 2010: \$ 0

Transfers out

i. to local revenue account: (2009) \$ 27,900.00

ii. to \_\_\_\_\_ reserve fund: \$0

Transfers in

i. from local revenue account: (2009) \$27,900.00

ii. from \_\_\_\_\_ reserve fund: \$0

Ending balance as of March 31, 2011: \$0

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