



First Nations Tax Commission
Commission de la fiscalité des premières nations

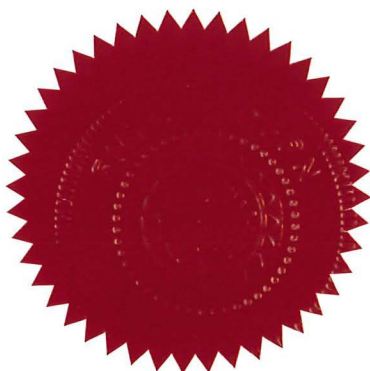
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Shuswap Band in the Province of British Columbia,

Shuswap Band Annual Expenditure Amending Law, 2022

Dated at Kamloops, British Columbia this 9th day of June, 2022.

On behalf of the First Nations Tax Commission

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



SHUSWAP BAND
ANNUAL EXPENDITURE AMENDING LAW, 2022

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal 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 First Nation has made a property assessment law and a property taxation law;

C. Subsection 10(2) of the *First Nations Fiscal 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; and

D. The Council of the First Nation enacted the *Shuswap Band Annual Expenditure Law, 2022* and now wishes to amend that law to authorize a new budget reflecting a regulated rate of tax to be applied to the Canada Pacific Railway Company right-of-way area, pursuant to the *First Nations Assessment and Taxation (Railway Rights-of-Way) Regulations*;

NOW THEREFORE the Council of the Shuswap Indian Band duly enacts as follows:

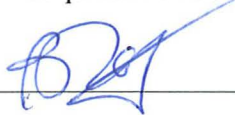
1. This Law may be cited as the *Shuswap Band Annual Expenditure Amending Law, 2022*.

2. The *Shuswap Band Annual Expenditure Law, 2022* is amended by deleting the Schedule to that law and replacing it with the Schedule attached to this Law.

3. 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 31 day of MAY, 2022, at Shuswap Reserve, in the Province of British Columbia.

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



Chief Barbara Cote



Councillor Timothy Eugene

Councillor Mark Thomas

**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$ 657,039.00
TOTAL REVENUES	\$ 657,039.00

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 75,000.00
b. General Administrative	\$209,669.69
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	\$45,000.00
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	\$ 30,000.00
b. Snow and Ice Removal	\$ 15,000.00
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Heritage Protection	
d. Other Recreation and Culture	
5. Community Development	
a. Housing	
b. Planning and Zoning	
c. Community Planning	\$65,000.00
d. Economic Development Program	
e. Tourism	
f. Trade and Industry	
g. Land Rehabilitation and Beautification	
h. 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. Recycling	
e. Other Environmental Services	\$ 60,000.00
7. Fiscal Services	
a. Long-term Borrowing Payments to the First Nations Finance Authority	
b. Interim Financing Payments to the First Nations Finance Authority	
c. Other Payments TAS	\$ 2,000.00
d. Accelerated Debt Payments	
e. Other Fiscal Services- Board of Review	\$1,500.00
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Education	
e. Other Service RDEK Service Agreement	\$125,000.00
9. Grants:	
a. Home owner grant equivalents:	\$ 45,000.00
10. Contingency Amount	\$ 10,000.00
11. Transfers into Reserve Funds	
a. Infrastructure Replacement Fund	\$ 50,000.00
b. Infrastructure Improvement Fund	\$ 48,869.31
TOTAL EXPENDITURES	\$ 782,039.00

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – revenues carried forward from the previous budget year	\$ 125,000.00
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BALANCE **\$ 0**

Note: The following are the 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 year:

a. RDEK Service Agreement	\$ 125,000.00
b. RDEK Fire Agreement	\$ 45,000.00

Note: This Budget includes the attached Appendix.

Appendix
Reserve Fund Balances

1. Capital Infrastructure Replacement	
Beginning balance as of April 1, 2022 :	\$ 34,091.84
Transfers out	
a. to current year's revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$ 50,000.00
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 1,000.00
Ending balance as of March 31, 2023:	\$ 85,091.84
2. Capital Infrastructure Improvement	
Beginning balance as of April 1, 2022 :	\$ 273,924.84
Transfers out	
a. to current year's revenues:	\$
b. to _____ reserve fund as a transfer:	\$
c. moneys borrowed for another purpose:	\$
Transfers in	
a. from current year's revenues:	\$ 48,869.31
b. from _____ reserve fund as a transfer to fund:	\$
c. borrowed moneys repaid to fund:	\$
Interest earned in current year:	\$ 1,000.00
Ending balance as of March 31, 2023:	\$323,794.15