



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 Lower Nicola Indian Band in the Province of British Columbia,

***Lower Nicola Indian Band
Annual Expenditure 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



**LOWER NICOLA INDIAN BAND
ANNUAL EXPENDITURE 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 and interests or rights in 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 or a law under paragraph 5(1)(a.1) to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under those laws; and
- D. The Council of the First Nation wishes to establish an annual budget for the expenditure of revenues raised in the current taxation year, and wishes to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Lower Nicola Indian Band Annual Expenditure Law, 2022*.

2. In this Law:

“Act” means the *First Nations Fiscal Management Act*, S.C. 2005, c. 9, and the regulations made under that Act;

“annual budget” means a budget setting out the projected local revenues and projected expenditures of those local revenues during a budget year, and setting out expenditures made in accordance with section 13.1 of the Act;

“Assessment Law” means the *Lower Nicola Indian Band Property Assessment Law, 2009*;

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

“First Nation” means the Lower Nicola 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 as required by subsection 10(2) of the Act;

“local revenues” means money raised by the First Nation under a local revenue law and payments made to a First Nation in lieu of a tax imposed by a law made under paragraph 5(1)(a) of the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“Taxation Law” means the *Lower Nicola Indian Band Property Taxation Law, 2009, as amended by The Lower Nicola Indian Band Property Taxation Amending Law, 2009*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2022, and ending March 31, 2023, is attached as a Schedule and the expenditures provided for in the Schedule are authorized.

4. Expenditures of local revenues must be made only in accordance with the annual budget or in accordance with section 13.1 of the Act.

5. The expenditures made in the current year before this Law is enacted are included in the annual budget and are authorized by this Law.

6. Where the First Nation wishes to authorize an expenditure not authorized in this Law, or change the amount of an expenditure authorized, Council must amend this Law in accordance with Council procedure and the requirements of the Act.

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

8. 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.

9. Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

10. 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.

11.(1) The Schedule attached to this Law, including any Appendices, forms part of and is an integral part of this Law.

(2) A reference to the Schedule is a reference to the Schedule to this Law.

12. 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 the Council at a duly called and conducted Council meeting conducted by video conference on the 31st day of May, 2022, at which the required quorum of 5 councillors was present throughout.

Quorum of Council: 5

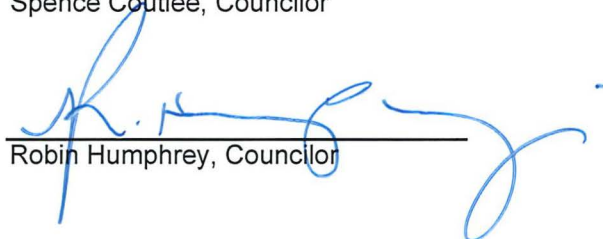


Stuart Jackson, kwukwipi



Bill Bose, Councilor

Spence Coutlee, Councilor



Robin Humphrey, Councilor

Connie Joe, Councilor



William Sandy, Councilor



Lucinda Seward, Councilor

Aaron Sumexheltza, Councilor

**SCHEDULE
ANNUAL BUDGET**

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,607,421
b. BC Hydro, CDF grant	15,113
2. Moneys from Reserve Funds	
a. Capital Reserve	0
TOTAL REVENUES	\$1,622,534

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$260,000
b. General Administrative	290,000
2. Protection Services	
a. Firefighting	95,851
3. Recreation and Cultural Services	
a. Recreation	65,000
4. Community Development	
a. Urban Development	141,149
5. Environment Health Services	
a. Garbage Waste Collection and Disposal	50,000
b. Water Systems	200,000
c. Recycling	56,000
6. Health	
a. Other Payments	50,000
7. Transfers into Reserve Funds	
a. Land Management and Capital Development Reserve	375,000
8. Contingency	39,534
TOTAL EXPENDITURES	\$ 1,622,534

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 0
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	0
BALANCE	\$ 0

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:

Thompson-Nicola Regional District – 2022 Environmental Health Services Agreement	
Garbage collection, disposal and recycling	\$96,865
Thompson-Nicola Regional District – 2022 911 Emergency Telephone Services Agreement	
911 Emergency Telephone	\$5,060
BC Hydro – Street Lighting	\$8,762
City of Merritt	
Fire Suppression Agreement	\$4,170

Note: This Budget includes the attached Appendix.

Appendix
Reserve Fund Balances

1. Land Management and Capital Development

Beginning balance as of April 1, 2022:	\$2,292,513
Transfers out	
to local revenue account:	0
Transfers in	
from local revenue account:	375,000
Interest earned in current year:	0
Ending balance as of March 31, 2023:	\$2,667,513

2. Tangible Capital Asset Replacement

Beginning balance as of April 1, 2022:	\$141,987
Transfers out	
to local revenue account	0
Ending balance as of March 31, 2023	\$ 141,987