



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 Shxwhá:y Village in the Province of British Columbia,

*SHXWHÁ:Y VILLAGE ANNUAL EXPENDITURE LAW, 2024*

Dated at Kamloops, British Columbia this 15th day of August, 2024.



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Chief Commissioner C.T. (Manny) Jules  
On behalf of the First Nations Tax Commission





Shxwhá:y Village

**BAND COUNCIL RESOLUTION**

Chronological No.:	2024- 570-0624-010
File Reference:	Annual Tax Rate

The council of the <b>Shxwhá:y Village</b>	Current Capital Balance	\$ _____
District: <b>South</b>	Committed	\$ _____
Province: <b>British Columbia</b>	Current Revenue Balance	\$ _____
Place: <b>Chilliwack, B.C.</b>	Committed	\$ _____
Date of Duly Convened Council Meeting:		
____ 24 ____ June ____ AD 2024 Day Month Year		

**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 make, at least once each year, 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 Shxwhá:y Village duly enacts as follows:

1. This Law may be cited as the *Shxwhá:y Village Annual Expenditure Law, 2024*.

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 *Shxwhá:y Village Property Assessment Law, 2019* ;

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

“First Nation” means the Shxwhá:y Village, 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 *Shxwhá:y Village Property Taxation Law, 2019*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2024, and ending March 31, 2025, 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.

A quorum for this Band consists of <u>  3  </u> Council Members
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 Chief Councillor

  
 Councillor

  
 Councillor

  
 Councillor



SCHEDULE  
ANNUAL BUDGET

**PART 1: REVENUES**

1. Local revenues for current fiscal year:	
a. Property Tax Revenues	\$762,992.00
b. Property Transfer Tax	\$250,000.00
<b>TOTAL REVENUES</b>	<b>\$1,012,992.00</b>

**PART 2: EXPENDITURES**

1. General Government Expenditures	
a. Executive and Legislative	\$184,400.00
b. General Administrative	\$62,790.00
c. Local Service Agreement	\$28,981.00
2. Protection Services	
a. Local Service Agreement	\$141,686.00
3. Transportation	
a. Local Service Agreement	\$57,963.00
b. Roads and Streets	\$300,000.00
4. Recreation and Cultural Services	
a. Local Service Agreement	\$70,843.00
b. Other Recreation and Culture	\$520,000.00
5. Community Development	
a. Local Service Agreement	\$3,220.00
b. Other Regional Planning and Development	\$550,881.00
6. Environment Health Services	
a. Garbage Waste Collection and Disposal	\$165,000.00

7. Fiscal Services	
a. Local Service Agreement	\$19,321.00
8. Grants	
a. Homeowner Grants	\$60,000.00
9. Contingency Amount	\$20,000.00
<b>TOTAL EXPENDITURES</b>	<b>\$2,185,085.00</b>

**PART 3: ACCUMULATED SURPLUS/DEFICIT**

1. Accumulated Surplus- revenues carried forward from the previous budget year	\$1,172,093.00
2. Accumulated Deficit- revenue expenditures carried forward from the previous budget year	\$0.00
<b>BALANCE</b>	<b>\$0.00</b>

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 year:

a. City of Chilliwack	\$322,014.00
b. BC Assessment	\$13,662.00