



First Nations Tax Commission
Commission de la fiscalité des premières nations

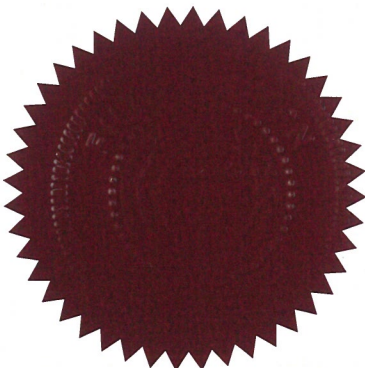
The First Nations Tax Commission, pursuant to the *First Nations Fiscal Management Act*, hereby approves the following law made by the Osoyoos Indian Band in the Province of British Columbia,

***Osoyoos Indian Band
Annual Expenditure Replacement Law, 2017***

Dated at Ottawa, Ontario this 28th day of March, 2018.

On behalf of the First Nations Tax Commission

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



**OSOYOOS INDIAN BAND
ANNUAL EXPENDITURE REPLACEMENT LAW, 2017**

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 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 enacted the *Osoyoos Indian Band Annual Expenditure Law, 2017* on May 24, 2017, which law was approved by the First Nation Tax Commission on May 29, 2017, and wishes to repeal that law and enact this replacement law in order to establish an updated annual budget for the expenditure of revenues raised in the current taxation year, and to authorize expenditures made in accordance with section 13.1 of the Act;

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

1. This Law may be cited as the *Osoyoos Indian Band Annual Expenditure Replacement Law, 2017*.

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;

“annual expenditure law” means a law enacted under paragraph 5(1)(b) of the Act as required by subsection 10(2) of the Act;

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

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

“First Nation” means the Osoyoos 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 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 *Osoyoos Indian Band Property Taxation Law, 2012*.

3. The First Nation’s annual budget for the budget year beginning April 1, 2017 and ending March 31, 2018, 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. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

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

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.(1) The Schedule attached to this Law forms part of and is an integral part of this Law.

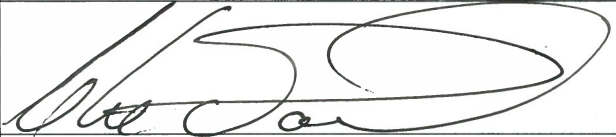



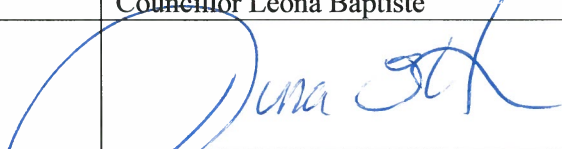
(2) A reference to the Schedule is a reference to the Schedule to this Law.

13. The *Osoyoos Indian Band Annual Expenditure Law, 2017* is hereby repealed in its entirety.

14. 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 27 day of February, 2018, at Oliver, in the Province of Columbia.

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

Chief Clarence Louie	Councillor Veronica McGinnis
	
Councillor Anthony Baptiste	Councillor Theresa Gabriel
	
Councillor Sammy Jo Louie	Councillor Leona Baptiste
	

SCHEDULE
ANNUAL BUDGET AND INTERIM BUDGET

PART 1: REVENUES

1	Local revenues for current fiscal year:		
	a. Property Tax	\$	2,423,648
	i) Interest, Appeals and Penalties (projected)	\$	24,100
	ii) Tax Certificate Search	\$	1,700
2	Moneys from Reserve Fund		
	i. OIB Capital Development Fund	\$	500,000
	ii. OIB Contingency Reserve	\$	35,000
		\$	2,984,448
	TOTAL REVENUES		2,984,448

PART 2: EXPENDITURES

1	General Government Expenditures		
	a. Executive and Legislative	\$	50,000
	b. General Administrative	\$	395,250
	c. Other General Government	\$	97,280
2	Protection Services		
	a. Policing	\$	75,000
	b. Firefighting	\$	252,027
	c. Regulatory Measures	\$	3,000
	d. Other Protective Services	\$	2,000
3	Transportation		
	a. Roads and Streets	\$	260,000
	i. Roads (widening Area 27 & Osoyoos)	\$	300,000
	b. O&M Equipment	\$	15,000
4	Recreation and Cultural Services	\$	
	a. Recreation	\$	271,200
	i. Recreation – Community Hall Renovation	\$	150,000
	b. Culture	\$	75,000
	c. Heritage Protection	\$	30,000
	d. Other Recreation and Culture – Community Bus	\$	35,000
5	Community Development		

a. Community Planning	\$	20,000
b. Economic Development Program	\$	25,000
c. Land Rehabilitation and Beautification	\$	80,000
6 Environment Health Services		
a. Water Purification and Supply	\$	150,000
b. Sewage Collection and Disposal		
c. Garbage Waste Collection and Disposal		
d. Irrigation System S. Okanagan Lands Irrigation District	\$	63,691
e. Other Environmental Services	\$	35,000
7 Other Services		
a. Health	\$	15,000
b. Education	\$	
c. Other Services	\$	150,000
i. Other Services: Cap Reserve Fund – Storage Bldg	\$	50,000
8 Grants:		
a. Home owner grant equivalents:	\$	115,000
9 Contingency Amounts		
a.	\$	30,000
10 Transfers into reserve funds		
a. OIB Contingency Reserve Fund	\$	75,821
b. OIB Capital Development Fund	\$	240,000
TOTAL EXPENDITURES	\$	3,060,269
BALANCE:	\$	<u><u>(75,821)</u></u>

PART 3: ACCUMULATED SURPLUS/DEFICIT

1. Accumulated Surplus – Local revenues carried forward from the previous budget year	\$ 75,821
2. Accumulated Deficit – Local revenue expenditures carried forward from the previous budget year	\$ 0
BALANCE	\$ 0

Appendix "A"

Reserve Funds Balance

OIB Capital Development Fund

Beginning balance as of April 1, 2017 :	\$	434,775
Transfers out		
i. Local Revenue Account	\$	500,000
Moneys borrowed		
Transfers in		
i. Local Revenue Account	\$	240,000
ii. Interest Earned	\$	3,500
Moneys repaid	\$	-
Ending balance as of March 31, 2018:	\$	178,275

OIB Contingency Reserve Fund

Beginning balance as of April 1, 2017 :	\$	185,108
Transfers out		
i. Local Revenue (Bus)		35,000
Moneys borrowed		
Transfers in		
i. Local Revenue Account	\$	75,821
ii. Interest Earned		2,400
Moneys repaid	\$	-
Ending balance as of March 31, 2018:	\$	228,329