

**LOWER NICOLA INDIAN BAND
ANNUAL EXPENDITURE LAW, 2025**

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, 2025*.

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, 2025, and ending March 31, 2026, 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 hybrid Council meeting on the 2nd day of June, 2025, with members participating both in-person by video conference, and at which the required quorum of 5 Councillors was present throughout.

Chief Stuart Jackson

Councillor Bill Bose

Councillor Connie Joe

Councillor William Sandy

Councillor Lucinda Seward

Councillor Robin Humphrey

Councillor Arthur Dick

Councillor Lesley Manuel

SCHEDULE
ANNUAL BUDGET

PART 1: REVENUES

1. Local revenues to be collected in budget year:	
a. Property Tax Revenues	\$1,899,274
b. BC Hydro, CDF grant	15,113
2. Moneys from Reserve Funds	
a. Capital Reserve	0
TOTAL REVENUES	\$1,914,387

PART 2: EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$260,000
b. General Administrative	290,000
2. Protection Services	
a. Firefighting	100,000
3. Recreation and Cultural Services	
a. Recreation	65,000
4. Community Development	
a. Urban Development	325,000
5. Environment Health Services	
a. Water Systems	200,000
b. Recycling	56,000
6. Health	
a. Other Payments	50,000
7. Transfers into Reserve Funds	
a. Land Management and Capital Development Reserve	450,000
8. Contingency	118,387
TOTAL EXPENDITURES	\$ 1,914,387

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 – 2025 Environmental Health Services Agreement

Garbage collection, disposal and recycling	\$56,000
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Thompson-Nicola Regional District – 2024 911 Emergency Telephone Services Agreement

911 Emergency Telephone	\$6,072
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BC Hydro – Street Lighting	\$97,246
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City of Merritt

Fire Suppression Agreement	\$4,170
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Note: This Budget includes the attached Appendix.

Appendix
Reserve Fund Balances

1. Land Management and Capital Development

Beginning balance as of April 1, 2025:	\$3,682,513
Transfers out	
to local revenue account:	0
Transfers in	
from local revenue account:	450,000
Interest earned in current year:	100,000
Ending balance as of March 31, 2026:	\$4,232,513

2. Tangible Capital Asset Replacement

Beginning balance as of April 1, 2025:	\$146,987
Transfers out	
to local revenue account	0
Transfers in	
from local revenue account	0
Interest earned in current year	5,000
Ending balance as of March 31, 2026	\$151,987