

WESTBANK FIRST NATION
LOCAL REVENUE LAW 13-LRL-04

A Local Revenue Law providing for the expenditure of Road DCC's Projects Reserve Fund to fund the Old Okanagan Highway from Estate Square to Daimler Road Phase VII Sidewalk Project on the Tsinstikeptum Indian Reserve No.09.

WHEREAS: Westbank First Nation has enacted the *Westbank First Nation Subdivision Development and Servicing Law 2005-15* (the "WFN Subdivision, Development and Servicing Law");

AND WHEREAS: pursuant to the WFN Subdivision Development and Servicing Law, Westbank First Nation may levy Development Cost Charges against a parcel of land to be developed, which Development Cost Charges are intended to pay the cost of off-site infrastructure services that are required to accommodate growth;

AND WHEREAS: Westbank First Nation has decided to finish constructing the Old Okanagan Highway from Estate Square to Daimler Road Phase VII Sidewalk Project on Tsinstikeptum Indian Reserve No.09 (the "IR No.09 Old Okanagan Highway from Estate Square to Daimler Road Phase VII Sidewalk Project");

AND WHEREAS: Westbank First Nation has, by Westbank First Nation Local Revenue Law No. 13-LRL-04, provided that the cost of the IR No.09 Old Okanagan Highway from Estate Square to Daimler Road Phase VII Sidewalk Project, to a maximum of \$550,000 five hundred and fifty thousand dollars, will be funded from the Road DCC Reserve Fund (the "DCC Road Projects Reserve Fund Expenditure");

AND WHEREAS: Through this Local Revenue Law 13-LRL-04, Westbank First Nation wishes to authorize the expenditure of DCC Road Reserve Funds.

NOW THEREFORE the Council of Westbank First Nation hereby enacts the following Local Revenue Law:

1. Westbank First Nation Council hereby authorizes the expenditure of the Project Funds for the Tsinstikeptum Indian Reserve No.09 Old Okanagan Highway from Estate Square to Daimler Road Phase VII Sidewalk Project.
2. This Local Revenue Law comes into full force and effect upon enactment in accordance with section 63.3(a) of the Westbank First Nation Constitution;

BE IT HEREBY RESOLVED AND AGREED that this Law, entitled "*Westbank First Nation Local Revenue Law 13-LRL-04*" is hereby:

Read a first time by the Council of Westbank First Nation at a duly convened meeting held on the 29th day of July, 2013.

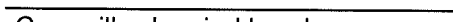
Exempt from a second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

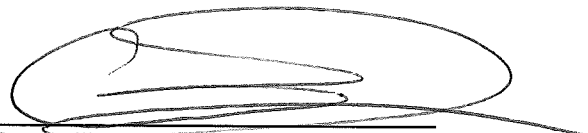
Read a third time, and enacted as a Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 26th day of August, 2013.


Chief Robert Louie


Councillor Michael De Guevara


Councillor Mickey Werstuik


Councillor Lorrie Hogaboam


Councillor Christopher Derickson



	Council Assistant in the absence of Kelly Fosbery.
Staff left:	K. Fosbery left the meeting at 9:01 a.m.
FINANCE	<u>Federal Transfer Agreement Budget Amendment 1 for 2013/2014</u> (Staff Report to Council from B. Conner dated August 12, 2013 is attached to these minutes as Exhibit "E.")
	Council noted the staff report.
RESOLUTION 130826-05	MOVED BY COUNCILLOR DERICKSON Seconded by Councillor Derickson THAT Council hereby approves the Funding Agreement No. 1112-09-000318 – Amending Agreement No. 1 between Indian Affairs and Northern Development and Westbank First Nation. CARRIED
	<u>Third Reading – Local Revenue Law 13-LRL-04 – Old Okanagan Highway from Estate Square to Daimler road Phase VII Sidewalk Project</u> (Staff Report to Council from E. Jack dated August 22, 2013 is attached to these minutes as Exhibit "F.")
	Council noted the staff report.
RESOLUTION 130826-06	MOVED BY COUNCILLOR DE GUEVARA Seconded by Councillor Werstuik THAT Council hereby gives Third Reading to, and enacts, Local Revenue Law 13-LRL-04 for the reallocation of taxation revenue to Development Cost Charge reserve funds in the amount of \$550,000 for the Old Okanagan Highway from Estate Square to Daimler Road Phase VII Sidewalk Project. CARRIED
	<u>Lake Okanagan Wellness Clinic Ltd. Deferment of 2013 Property Taxes</u> (Staff Report to Council from E. Jack dated August 22, 2013 is attached to these minutes as Exhibit "G.")
<i>E. Jack</i>	Overviewed his report with Council. The amount of taxes payable is around of \$300,000.



Various comments from Council included:

- Any unpaid taxes will show as a liability for the project.
- WFN would be, in essence, taxing itself.
- WFN has a legal liability to collect the property taxes owing, joint owner or not.

M. Hadley

WFN has a timeframe of almost 2 years within which to take action on unpaid taxes. In the meantime, the unpaid taxes would be accruing interest as well as be subject to a late penalty fee. These additional charges would cause the final payment to be substantially more than it currently is.

Council may leave things as they currently are for the time being or Council could direct that the Property Tax Bylaw be amended so as to deal with this situation. An amendment to the law would require First Nation Tax Commission approval which would make the law amendment process longer than the standard 8 to 9 weeks.

**RESOLUTION
130826-07**

**MOVED BY COUNCILLOR WERSTUIK
Seconded by Councillor Derickson**

THAT Council, recognizing that Council Resolution #130617-15, according to the advice of the Surveyor of Taxes, is not valid as per the WFN Property Taxation Bylaw, hereby rescinds Council Resolution #130617-15.

Council also hereby directs the initiation of amendments to the WFN Property Taxation Bylaw for the purpose of addressing the issue of unpaid taxes.

CARRIED

Staff left:

B. Conner and E. Jack left the meeting at 9:30 a.m.

DEVELOPMENT SERVICES

**Sneena Road and Highway 97 Overpass Project Update
(Memorandum from D. Fletcher dated August 26, 2013 is attached to these minutes as Exhibit "H.")**

Staff and Delegates entered:

H. Hettinga, D. Fletcher and E. Lube entered the meeting at

D. Fletcher

Overviewed his memorandum with Council.

Negotiations

The Ministry of Transportation ("MoT") has that the Nancee Way-Tomat connection be included in the Sneena



WESTBANK FIRST NATION

#301, 515 Hwy. 97 South, Kelowna, BC V1Z 3J2
Telephone: (250) 769-4999 – Fax: (250) 769-4377

WESTBANK FIRST NATION Council Meeting

Date: Monday, August 26, 2013
Time: 8:30 AM
Location: Board Room, Lindley Building
#310-515 Hwy. 97 South

AT THIS MEETING, THE FINAL DRAFT OF THE *LOCAL REVENUE LAW 13-LRL-04* WILL BE READ AND CONSIDERED FOR ENACTMENT.

SUMMARY OF THE LOCAL REVENUE LAW 13-LRL-04

Under *Westbank First Nation Subdivision Development and Servicing Law 2005-15*, Westbank First Nation may levy Development Cost Charges (DCC's) against a parcel of land to be developed; which DCC's are intended to pay the cost of off-site infrastructure services that are required to accommodate growth;

Under *Local Revenue Law 13-LRL-04*, WFN will be empowered to expend IR No.09 LGS DCC Project Reserve Funds up to \$550,000.00 to fund the Old Okanagan Highway from Estate Square to Daimler Road Phase VII Sidewalk Project (the "**IRNo.09 Old Okanagan Highway from Estate Square to Daimler Road Phase VII Sidewalk Project**").

First reading of the draft *Law 13-LRL-04* was given by Council July 29, 2013, third and final reading will be given on August 26th, 2013. A Local Revenue Law is exempted from second reading by section 60.9 of the *WFN Constitution*.

A COPY OF THE FINAL DRAFT LAW CAN BE OBTAINED IN THE DEPARTMENT OF TAXATION AT WFN ADMINISTRATION OFFICE AT 515 HWY 97 SOUTH, WESTBANK, BC.