

Ministre des Affaires autochtones
et du développement du Nord



Minister of Aboriginal Affairs and
Northern Development

Ottawa, Canada K1A 0H4

I, Minister of Indian Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Westbank First Nation, in the Province of British Columbia, at
a meeting held on the 30th day of March 2015.

- **Westbank First Nation
Tax Rate Schedule Amending By-law 2015**

A handwritten signature in black ink, appearing to read "J. [unclear]".

Dated at Ottawa, Ontario, this 9th day of June 2015.

Canada

**WESTBANK FIRST NATION
STAFF REPORT TO COUNCIL**

DATE: Wednesday, March 25, 2015

TO: DIRECTOR OF OPERATIONS

c.c. Office of Council Secretariat

FROM: Ernest Jack WFN Surveyor of Taxes

DEPARTMENT: Finance / Taxation

Title of Request

Pursuant to s. 18.1(3) of the Westbank First Nation Property Taxation By-law 95-TX-08, Westbank First Nation Chief and Council shall prescribe tax rates.

RECOMMENDATION:

Request that Westbank First Nation Chief and Council approve third and final reading of By-law 15-TX-06 pursuant to section 18.1(3) of the Westbank First Nation Property Taxation By-law 95-TX-08, as it is required for the 2015 tax rates be set and approved on an annual basis.

ISSUE:

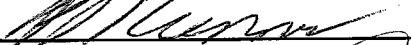
Westbank First Nation Chief and Council are required to set tax rates on an annual basis pursuant to section 18.1(3) of the Westbank First Nation Property Taxation By-law 95-TX-08.


BACKGROUND:

Pursuant to section 18.1(3) of the Westbank First Nation Property Taxation By-law 95-TX-08, Westbank First Nation Chief and Council shall prescribe tax rates. This by-law was presented to the Advisory Council on March 10, 2015 for review and recommendation to WFN Council for approval. Posted Notice was made on March 20, 2015 as required by WFN Law.

OPTIONS: That Westbank First Nation Chief and Council approve third and final reading of By-law 15-TX-06 pursuant to section 18.1(3) of the WFN Property Taxation By-law 95-TX-08 where Westbank First Nation Chief and Council shall prescribe tax rates on an annual basis.

Staff reports must be submitted to the Council Secretariat by the end of day on the Wednesday preceding the date of the Council meeting.

Approved by Manager:  **Date:** MAR 25, 2015

Reviewed by Council Secretariat:  **Date:** MAR 25 2015

Approved by Director of Operations:  **Date:** Mar 25/15

WESTBANK FIRST NATION

Bylaw No. 15-TX-06

WHEREAS:

The Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve lands of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

WHEREAS:

Those rates prescribed by the Chief and Council are set out in schedules to the *Westbank First Nation Property Taxation By-law 95-TX-08* pursuant to section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:


The Westbank First Nation Council enacts the following amending by-law;

Short Title

This amending by-law may be cited as the "Tax Rate Schedule Amending By-law 2015".

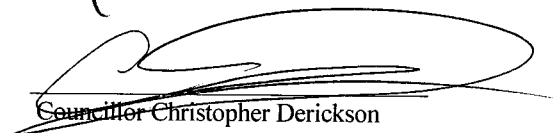
1. That the following Schedule II - Tax Rate Schedule 2015 shall be added to the *Westbank First Nation Property Taxation By-law 95-TX-08* passed by Chief and Council on December 11, 1995 and approved by the Minister April 23, 1996.

PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 30th day of March 2015.


Councillor Michael De Guevara


Chief Robert Louie


Councillor Mick Werstuik


Councillor Christopher Derickson


Councillor Brian Eli

2015 TAX RATE SCHEDULE

Bylaw No. 15-TX-06
For the Taxation Year 2015

SCHEDULE "II"

Property Classes Within Each Taxation District
(Section 18.1(4))

Column 1 Name of Taxation District	Column 2 Reserves Comprising Taxation District	Column 3 Property Classes	Column 4 Tax Rates for the Taxation Year 2015
Taxation District Westbank First Nation.	The reserve lands of the Westbank First Nation. IR#9; IR#10; IR#12	1. Residential 2. Utilities 3. Unmanaged Forest Land 4. Major Industry 5. Light Industry 6. Business & Other 7. Managed Forest Land 8. Recreational Property/ Non-profit Organization	6.7705 42.0382 N/A N/A 21.4159 15.1337 N/A 10.5050



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Westbank First Nation

Community. Leadership. Pride.

Minutes
ADVISORY COUNCIL

s7aslásq'ət, pæckítán / Tuesday,
March 10, 2015

	the 2015 Annual Budget. CARRIED
MOTION	MOVED BY L. TEICHGRABER Seconded by T. Turcan THAT the Advisory Council hereby recommends approval of Westbank First Nation ("WFN") Bylaw No. 15-TX-06 pursuant to section 18.1(3) of the WFN Property Taxation Bylaw 95-TX-08, as required for the setting of the 2015 tax rates. CARRIED

Chief of Council meeting March 30, 2015

CERTIFIED A TRUE
COPY THIS 30 DAY
OF March 20 15
[Signature]
SURVEYOR OF TAXES
WESTBANK FIRST NATION

RESOLUTION 150330-10	MOVED BY COUNCILLOR DE GUEVARA Seconded by Councillor Eli THAT Council hereby gives Third and Final Reading to
	Westbank First Nation ("WFN") Bylaw No. 15-TX-06 pursuant to section 18.1(3) of the WFN Property Taxation Bylaw 95-TX-08, as required for the setting of the 2015 tax rates. CARRIED



WESTBANK FIRST NATION

WESTBANK FIRST NATION Council Meeting

Date: Monday, March 30th, 2015
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 TAX RATE SCHEDULE AMENDIN *LOCAL REVENUE LAW 15-TX-06* WILL BE READ AND CONSIDERED FOR ENACTMENT.

SUMMARY OF LOCAL REVENUE LAW ANNUAL TAX RATE SCHEDULE AMENDING LOCAL REVENUE LAW 15-TX-06

The Chief and Council of the Westbank First Nation deems it advisable and in the best interest of the members of the Westbank First Nation to amend the *Property Taxation By-law 95-TX-08* passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a by-law to establish by by-law a system on the reserve lands of the Westbank First Nation for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve; and

Pursuant to Section 18.1(3) of the *Westbank First Nation Property Taxation By-law 95-TX-08*, Chief and Council shall prescribe tax rates; and

This amending by-law may be cited as the "*Tax Rate Schedule Amending By-law 2015*".

First reading of the draft *Local Revenue Law 15-TX-06* was given by Council March 16, 2015; A Local Revenue Law is exempted from second reading by section 60.9 of the *WFN Constitution*. Third and final reading will be given on March 30, 2015.

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.