

Ministre des Affaires
autochtones et du Nord



Minister of Indigenous and
Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Indigenous and Northern Affairs, 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 13th day of March 2017.

- **Westbank First Nation
Tax Rate Schedule Amending By-law 2017**

Dated at Ottawa, Ontario, this 19 day of June 2017.

A handwritten signature in blue ink that reads 'Carolyn Bennett'.

Hon. Carolyn Bennett, M.D., P.C., M.P.



**WESTBANK FIRST NATION
STAFF REPORT TO COUNCIL**

DATE PREPARED: March 08, 2017

DATE OF GENERAL COUNCIL MEETING: March 13, 2017

PREPARED BY: Ernest M Jack, Surveyor of Taxes

DEPARTMENT: Finance/Tax

Title of Report

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

ISSUE: Westbank First Nation Council is 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.

RECOMMENDATION: Option # 1 Westbank First Nation Council is 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.

NOTIFIED FINANCE DEPT	NOTIFIED OTHER WFN DEPT
<input type="checkbox"/> Required	<input type="checkbox"/> Required
<input checked="" type="checkbox"/> Not Required	<input type="checkbox"/> Not Required


RESOLUTION (if required):

"THAT Council hereby resolves to enact the annual tax rates Amending By-law 17-TX-03 concurrent with Third Reading thereof."

BACKGROUND: Pursuant to section 18.1(3) of the Westbank First Nation Property Taxation By-law 95-TX-08, Westbank First Nation Council shall prescribe tax rates. By-law 17-TX-03 was presented to the Advisory Council on March 07, 2017 for final recommendation to Westbank First Nation Council. First, third and reading will be given on March 13, 2017.

OPTIONS:

Option #1 - That Westbank First Nation Council gives first, third and final reading and Approve By-law 17-TX-03 pursuant to section 18.1(3) of the WFN Property Taxation By-law 95-TX-08 where Westbank First Nation Council shall prescribe tax rates on an annual basis.

Approved by Manager: 	Date: 03/08/17
Reviewed by Council Secretariat: _____	Date: _____
Approved by Director of Operations: _____	Date: _____

WESTBANK FIRST NATION

By-law No. 17-TX-03

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 2017".

1. That the following Schedule II - Tax Rate Schedule 2017 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.

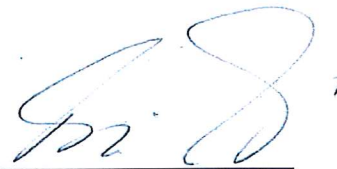
PASSED AND APPROVED by the Council Westbank First Nation at a duly convened meeting of the Westbank First Nation Council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, and this 13th day of March 2017.



Councillor Christopher Derickson



Chief Roxanne Lindley



Councillor Brian Eli



Councillor Thomas Konek



Councillor Fernanda Alexander

2017 TAX RATE SCHEDULE

By-law No. 17-TX-03
For the Taxation Year 2017

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 2017
Taxation District Westbank First Nation.	The reserve lands of the Westbank First Nation. IR#9; IR #10 and 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	6.0939 44.2562 N/A N/A 21.4159 15.3599 N/A 10.5050

WFN 2017 Property Assessment, Tax Revenue, Average

PROPERTY TYPE	2017 ASSESSMENTS	Multiple	2017 RATES	2017 REVENUE	Folios	Average Bill
Residential	\$ 1,246,250,313	1.000	6.0939	\$ 7,594,525	4226	\$ 1,797
Utilities	\$ 7,169,000	7.262	44.2562	\$ 317,273	10	\$ 31,727
Light Ind	\$ 5,309,201	3.514	21.4159	\$ 113,701	5	\$ 22,740
Business	\$ 374,542,802	2.521	15.3599	\$ 5,752,940	68	\$ 84,602
Recreation	\$ 1,620,000	1.724	10.5050	\$ 17,018	1	\$ 17,018
	\$ 1,634,891,316			\$ 13,795,456	4310	

WFN 2016 Property Assessment, Tax Revenue, Average

PROPERTY TYPE	2016 ASSESSMENTS	Multiple	2016 RATES	2016 REVENUE	Folios	Average Bill
Residential	\$ 1,133,825,512	1.000	6.4307	\$ 7,291,292	4179	\$ 1,745
Utilities	\$ 7,080,000	6.693	43.0382	\$ 304,710	10	\$ 30,471
Light Ind	\$ 5,111,701	3.330	21.4159	\$ 109,472	5	\$ 21,894
Business	\$ 363,618,500	2.369	15.2337	\$ 5,539,255	64	\$ 86,551
Recreation	\$ 1,547,000	1.634	10.5050	\$ 16,251	1	\$ 16,251
	\$ 1,511,182,713			\$ 13,260,979	4259	

Ernest Jack

From: Adam Nerger
Sent: March-15-17 3:13 PM
To: Ernest Jack
Subject: Advisory Council Motions

	Taxation By-law 17-TX-03 Staff Report from E. Jack is attached to these minutes as Exhibit "D".
MOTION	MOVED BY L. TEICHGRABER Seconded By T. Turcan THAT the Advisory Council approves and recommends Taxation By-law 17-TX-03 as presented. CARRIED



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 Westbank First Nation
Community. Leadership. Pride.

Minutes
 GENERAL yi səxwkwina?məm
 (COUNCIL) MEETING
 skixwíws, pəckítán (Monday,
 March) 13, 2017

	<p><u>WFN Tax Rates</u> (Staff Report to Council from E. Jack dated March 8; 2017 is attached to these minutes as Exhibit "M.")</p>
<p><i>E. Jack</i></p>	<p>Overviewed his report with yi səxwkwina?məm.</p>
<p>RESOLUTION 170313-07</p>	<p>MOVED BY səxwkwina?mam ELI Seconded by səxwkwina?mam Konek THAT yi səxwkwina?məm (Council) hereby gives First and Third Reading to the Annual Tax Rates Amending Bylaw 17-TX-03. CARRIED</p>