

Ministre des Relations Couronne-Autochtones
et des Affaires du Nord



Minister of Crown-Indigenous Relations
and Northern Affairs

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations 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 26th day of March 2018.

- **Westbank First Nation
Tax Rate Schedule Amending By-law 2018**

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

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

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

Canada



**WESTBANK FIRST NATION
STAFF REPORT TO COUNCIL**

DATE PREPARED: March 21, 2018

DATE OF GENERAL COUNCIL MEETING: March 26, 2018

PREPARED BY: Ernest M Jack, Surveyor of Taxes

DEPARTMENT: Finance/Tax

ANNUAL TAX RATE

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 That Council gives third and final reading to By-law 18-TX-02.

NOTIFIED FINANCE DEPT

Required
 Not Required

NOTIFIED OTHER WFN DEPT

Required
 Not Required


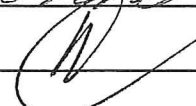

RESOLUTION (if required):

"THAT Council hereby resolves to gives third and final reading to Amending By-law 18-TX-02.

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 18-TX-02 was presented to the Advisory Council on March 13, 2018 for final recommendation to Westbank First Nation Council. Third and final reading will be given on March 26, 2018.

OPTIONS: Option #1 - That Council gives third and final reading to By-law 18-TX-02.

OPTIONS: Option #2 - That Council choose a different course of action.

| | | | |
|-------------------------------------|--|-------|----------------------------|
| Approved by Manager: |  | Date: | MAR 21, 2018 |
| Reviewed by Council Secretariat: |  | Date: | |
| Approved by Director of Operations: |  | Date: | MAR 21 2018 MAR 21 2018 |

WESTBANK FIRST NATION

By-law No. 18-TX-02

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:

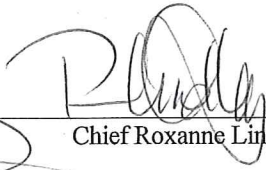
The Westbank First Nation Council enacts the following amending by-law;

Short Title


This amending by-law may be cited as the "Tax Rate Schedule Amending By-law 2018".

1. That the following Schedule II - Tax Rate Schedule 2018 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 on this 12th day of March 2018.



Chief Roxanne Lindley



Councillor Christopher Derickson



Councillor Brian Eli



Councillor Thomas Konek



Councillor Fernanda Alexander

2018 TAX RATE SCHEDULE

By-law No. 18-TX-02
For the Taxation Year 2018

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 2018 |
|--|--|--|---|
| 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 | 5.5574 45.5086 N/A N/A 21.3159 14.9882 N/A 10.5050 |

Ernest Jack

From: Adam Nerger
Sent: Thursday, March 29, 2018 2:27 PM
To: Ernest Jack
Subject: Advisory Council

Annual Tax Rate

| | |
|---------------|--|
| MOTION | MOVED BY J. COLE Seconded by R. Ould THAT the Advisory Council determined to accept and recommend Amending By-law 18-TX-02. CARRIED |
|---------------|--|

Ernest Jack

From: Adam Nerger
Sent: Thursday, March 29, 2018 9:57 AM
To: Ernest Jack
Subject: Council Resolutions

Hi Ernest,

Below are the resolutions from Monday's Council meeting:

Annual Tax Rate

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|---------------------------------|--|
| RESOLUTION 180326-05 | MOVED BY səx^wk^winaʔmam KONEK Seconded by səx^wk^winaʔmam Derickson THAT yi səx ^w k ^w inaʔməm hereby resolves to give third and final reading to Amending By-Law 18-TX-02. CARRIED |
|---------------------------------|--|



WESTBANK FIRST NATION

WESTBANK FIRST NATION Council Meeting

Date: Monday March 26th, 2018
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 ANNUAL AMENDING TAX RATES *BY-LAW 18-TX-02* WILL BE READ AND CONSIDERED FOR ENACTMENT.

SUMMARY OF THE ANNUAL AMENDING TAX RATES BY-LAW 18-TX-02

Under the Westbank First Nation Expenditure By-law 1995 and subsequent amendments (the "Expenditure By-law") Westbank First Nation "WFN" is authorized to expend moneys raised pursuant to the Westbank First Nation Property Taxation By-law 95-TX-08 (the "Taxation By-law") for local purposes, including the provision of local services on Reserve and capital projects.

Under *By-law 18-TX-02*, WFN will be empowered to add the Annual Tax Rates by By-law as a schedule to the enacted by-law.

Council gave first reading of the By-law 18-TX-02 March 12th, 2018, 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 26th, 2018.

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.