

Ministre des  
Relations Couronne-Autochtones



Minister of  
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, 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 25th day of March 2019.

- ***Westbank First Nation  
Tax Rate Schedule Amending By-law 2019***

Dated at Ottawa, Ontario, this 27 day of MAY 2019.

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

\* Please do not submit a staff report using Internet Explorer. Internet Explorer does not support some of the image features configured within the form. Copy and paste this url into a Chrome or Firefox internet window.

**This report is going to be presented at a: \***

General or Special Council Meeting

**DATE PREPARED\***

20-Mar-19

**DATE OF MEETING\***

25-Mar-19

**PREPARED BY\***

Ernest Jack

**DEPARTMENT**

Financial Services

**POSITION**

Surveyor of Taxes

**email**

ejack@wfn.ca

**SUBJECT OR TITLE\***

Westbank First Nation ANNAUL 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.

Also include secondary issue (if applicable)

**CONSULTED WITH FINANCE**

**DEPARTMENT**

Required

Not Required

**CONSULTED WITH OTHER WFN DEPT**

Required

Not Required

**RESOLUTION (if required)**

That Council hereby resolves to give third and final reading to Tax Rate Amending By-law 19-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 19-TX-02 was presented to the Advisory Council on March 12, 2019 for recommendation to Westbank First Nation Council. Legal Posting was done on March 15, 2019 as required by Westbank Law. Third and Final reading of By-law 19-TX-02 will be given on March 25, 2019.

**OPTION and RECOMMENDATION****OPTION 1\***

That Council gives third and final reading to By-law 19-TX-02.

**OPTION 2\***

That Council choose a different course of action.

**OPTION 3 (if applicable)****RECOMMENDATION\* (?)**

your recommendation should be one of the options above

- Option 1**
- Option 2**
- Option 3**
- Option 4**

**ADDITIONAL RECOMMENDATION COMMENTS (if applicable)****Risk Assessment (If Applicable)**

<b>Follow up Required ?</b>	<b>Level of Risk*</b>	<b>Description</b>
Yes	No Risk	

**File Upload**

Add supporting documentation here

Final WFN 2019 Prescribe Tax Rates Amending...	30KB
2019 Tax Rate Schedule II 03-05-19 EMJ.rtf	84.75KB

**Send to Manager or Supervisor below for approval\***

Kevin Kingston

**I have located and read any applicable policies or procedures that may be related or applicable to this report to council.\***

Yes

WESTBANK FIRST NATION

By-law No. 19-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;

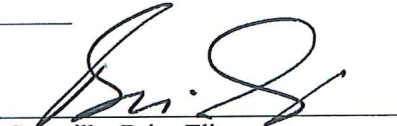
Short Title

This amending by-law may be cited as the "Tax Rate Schedule Amending By-law 2019".


1. That the following Schedule II Tax Rate Schedule 2019 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 25<sup>th</sup> day of March 2019.

  
Councillor Christopher Derickson

Chief Roxanne Lindley  
  
Councillor Brian Eli

  
Councillor Thomas Konek

  
Councillor Fernanda Alexander

## 2019 TAX RATE SCHEDULE

By-law No. 19-TX-02  
For the Taxation Year 2019

### 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 2019
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	5.2645  46.7965  N/A  N/A  20.1959  15.6193  N/A  9.9530

## Ernest Jack

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**From:** Adam Nerger  
**Sent:** Thursday, March 28, 2019 10:17 AM  
**To:** Ernest Jack  
**Cc:** Pat Leitch; Martin Rutherford  
**Subject:** Tax Rate Amending By-law 19-TX-02

Hi Ernest,

Please find below the draft Council resolution resulting from Monday's meeting.

<b>RESOLUTION 190325-12</b>	<b>MOVED BY səx<sup>wk</sup>winmaʔam KONEK Seconded by səx<sup>wk</sup>winmaʔam Alexander THAT yi səx<sup>wk</sup>winmaʔam hereby resolves to give Third and Final Reading to Tax Rate Amending By-law 19-TX- 02. CARRIED</b>
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**liimləmt**

**Adam Nerger**

səx<sup>wk</sup>ʔətq'əq'aym (Recording Clerk)

**Westbank First Nation**

301-515 Highway 97 South  
Kelowna, BC V1Z 3J2

**T** 250 769 4999 ext 1325

**F** 250 769 4377 [www.wfn.ca](http://www.wfn.ca)

*Community. Leadership. Pride.*

## Ernest Jack

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**From:** Adam Nerger  
**Sent:** Thursday, March 14, 2019 11:39 AM  
**To:** Pat Leitch; Ernest Jack  
**Subject:** By-law 19-TX-02

Hi Pat and Ernest,

Please find below the resolution resulting from Monday's Council meeting.

<b>RESOLUTION 190311-07</b>	<b>MOVED BY səxʷkʷinmaʔam KONEK Seconded by səxʷkʷinmaʔam Alexander THAT yi səxʷkʷinmaʔam hereby resolves to give First Reading to Tax Rate Amending By-law 19-TX-02. CARRIED</b>
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**limləmt**

**Adam Nerger**  
səxʷkʷətqʷəqʷəym (Recording Clerk)

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# WESTBANK FIRST NATION

## WESTBANK FIRST NATION Council Meeting

**Date:** Monday March 25<sup>th</sup>, 2019  
**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 19-TX-02* WILL BE READ AND CONSIDERED FOR ENACTMENT.**

### **SUMMARY OF THE ANNUAL AMENDING TAX RATES BY-LAW 19-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 19-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 19-TX-02 March 11th, 2019, then presented to the Advisory Council on March 12, 2019 for review and recommendation to WFN Council. 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 25th, 2019.

**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.**