

	<p style="text-align: center;"> stqa?txw4n'iwat sqilxwi WESTBANK FIRST NATION 515 Highway 97 South Kelowna, B.C. V1Z 3J2 Phone: (250) 769-4999 Fax: (250) 769-4377 www.wfn.ca <i>Community. Leadership. Pride.</i> </p>	<p style="text-align: center;"> MINUTES ADVISORY COUNCIL sćłkstasqł, February (Friday, February) 02, 2024 </p> <p style="text-align: center; color: red;"> <u>Approved on</u> <u>March 8, 2024</u> </p>
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ADVISORY COUNCIL MEMBERS IN ATTENDANCE:

Rick Ould	Old Okanagan District
Steve Gilroy	Lakeridge District
Mike Wilding	Prairie District
Janice Beaton	East Boundary District
Allen Dion	Lakeshore District

WFN STAFF MEMBERS IN ATTENDANCE:

Brayden Holenstein	Referral Officer & Acting Recording Clerk
Eric Lamarche	Accounting Lead, Budgeting & Financial Reporting
Valerie Dougans	Controller
Rena Gregoire	Assistant Surveyor of Tax
Ernest Jack	Surveyor of Taxes

CALL TO ORDER	The agenda is attached to these minutes as EXHIBIT "A."
<i>R. Ould</i>	Called the meeting to order at 11:02 a.m.
	<u>Recognition of any Absences of Advisory Council Members</u>
	There were no absences.
	M. Wilding attending by Zoom.
	<u>Motion to Adopt the Agenda</u>
MOTION	MOVED BY BEATON Seconded by GILROY THAT the Advisory Council hereby approves the agenda. CARRIED
OLD BUSINESS	
	<u>Motion to Adopt the Minutes of January 19, 2024</u>
MOTION	MOVED BY BEATON Seconded by DION THAT the Advisory Council hereby approves the minutes of January 19, 2024. CARRIED
	<u>WFN staff to circulate the list of contacts for developments throughout the districts</u>



<i>B. Holenstein</i>	Advisory Council Members will receive a copy of this by Tuesday, February 6, 2024.
	<u>Provide a memo to Advisory Council members regarding the homeowner's grant</u>
<i>B. Holenstein</i>	Verbal communication was made regarding this action item. E. Jack and V. Dougans confirmed the details of the Homeowner's Grant.
	<u>Advisory Council members will send their addresses to R. Ould and then R. Ould will forward the addresses to E. Jack so that the Advisory Council members</u>
<i>B. Holenstein</i>	Verbal communication was made regarding this action item. E. Jack and V. Dougans confirmed the addresses with the Advisory Council Members.
	<u>Invite LEO Officers for an introduction to the Advisory Council at an upcoming regularly scheduled meeting</u>
<i>B. Holenstein</i>	Invitations have been sent for the Law Enforcement Officers to attend an upcoming regular Advisory Council meeting.
NEW BUSINESS	
	<u>Advisory Council Budget Update</u> (Staff Report prepared by E. Lamarche is attached to these minutes as EXHIBIT "B.")
<i>V. Dougans</i>	Reviewed Advisory Council Staff Report with the Advisory Council.
<i>R. Ould</i>	The large percentage increase in Development Services was because of the department split?
<i>V. Dougans</i>	Yes, this was part of it.
<i>E. Jack</i>	Under "Key Assumptions", When I look at the property tax summary, the increase looks to be 7%.
<i>V. Dougans</i>	That is correct, the 2% and 5% increases for non-market and tax rate increases respectively, equate to a total of a 7% increase.
<i>R. Ould</i>	Part of the increases were related to an increase in staffing numbers and we understand that.
<i>V. Dougans</i>	When we budget for salaries and wages, we do so with the assumption that all positions being filled. Continued the review of the Advisory Council Staff Report with the Advisory Council.
<i>M. Wilding</i>	The fire protection number is going down, why is that?
<i>V. Dougans</i>	This is not the only funding we receive for fire protection. It is not a concern to see this number lower. Continued the review of the Advisory Council Staff Report with the Advisory Council.
<i>M. Wilding</i>	Is there more detail you can share regarding the nearly 1.9 million for Planning & Development and the nearly 1.5 million for Public Works and Garage?
ACTION	Finance to provide more detail regarding the 1.9 million for Planning &



	Development and the nearly 1.5 million for Public Works and Garage?
<i>V. Dougans</i>	Continued the review of the Advisory Council Staff Report with the Advisory Council.
<i>R. Ould</i>	What is the footnote on the “Assessment vs Tax Burden” slide? We see the key assumptions and then some of the financials don’t align with the actual numbers in the presentation.
<i>E. Jack</i>	This is being driven by new market changes. We saw a negative market appreciation which equated to an increase that is actually below last year's.
<i>R. Ould</i>	What are the percentages?
<i>E. Jack</i>	We get provided with a sheet that shows non-market change. The actual market may be different and, in this case, it was actually below the projections.
ACTION	Finance to provide a memo explaining the asterisk noted on the “Assessment vs Tax Burden” slide.
<i>M. Wilding</i>	With the multiplier being included, does the overall increase for Business and others (12.64%) move up to 30+ percent? Are businesses carrying the overall burden compared to residential taxpayers?
<i>V. Dougans</i>	I will find the slide from last year and I believe the numbers showed much higher for residents. The difference this year could be based on last years numbers.
ACTION	Finance to provide a memo explaining the difference between businesses and residential tax rates.
<i>V. Dougans</i>	Continued the review of the Advisory Council Staff Report with the Advisory Council.
<i>E. Jack</i>	There will be an update to the tax exemption policy regarding new adjustments that tie into the new laws. Regarding property transfer tax, there was a deficit a few years ago and our Deputy CFO at the time saw this as an opportunity to alleviate that deficit.
<i>S. Gilroy</i>	Part of the Lakeridge Lease selling points were the Transfer taxes.
<i>R. Gregoire</i>	Overall, the transfer tax is something that doesn’t impact the seller, it impacts the buyer of the home.
<i>S. Gilroy</i>	If we don’t need this, why do we do it?
<i>V. Dougans</i>	We may not need it this year, however, we have needed it in the past which is why it is something that is included now.
<i>R. Ould</i>	What is the difference between the growth of non-market and market increases? What is the 1.75% market increase?
<i>E. Jack</i>	This is market appreciation.
<i>V. Dougans</i>	Non-market is related to development and the market is based on the existing market.
<i>E. Lamarche</i>	A big driver of the growth relates to new homes entering the market through development.



<i>V. Dougans</i>	Continued the review of the Advisory Council Staff Report with the Advisory Council.
<i>S. Gilroy</i>	The biggest thing to understand is how fast WFN lands are being developed and understand the difference between assessments and the different tax roles.
<i>R. Ould</i>	Moving forward, questions and concerns will be sent to the Advisory Council Chair or Co-Chair so that everything can be gathered and shared with the appropriate staff.
<i>S. Gilroy</i>	Overall, it doesn't look like many people will see an actual tax amount increase. Are there any major adjustments to the budget that you see as of right now?
<i>V. Dougans</i>	No, we do not see any major adjustments to the budget as of right now.
	<u>District Reports</u>
	<u>Lakeridge</u>
<i>S. Gilroy</i>	No contact.
	<u>Prairie</u>
<i>M. Wilding</i>	Lakeview Gardens, next to Walmart, there is a dispute regarding who is responsible for weeding the green space alongside the road.
	<u>Lakeshore</u>
<i>A. Dion</i>	No contact.
	<u>East Boundary</u>
<i>J. Beaton</i>	No contact.
	<u>Old Okanagan</u>
<i>R. Ould</i>	No contact.
	The next meeting will take place on March 8, 2024, for the recommended approval of the Local Government Services Budget.
ADJOURNMENT MOTION	MOVED BY OULD THAT the Advisory Council meeting be adjourned. CARRIED The meeting adjourned at 12:01 p.m.

<u>Items Requiring Closure</u>	
Items that still require closure include the following:	
<ul style="list-style-type: none"> • Invite LEO Officers for an introduction to the Advisory Council at an upcoming regularly scheduled meeting • Finance to provide more detail regarding the 1.9 million for Planning & Development and the nearly 1.5 million for Public Works and Garage? • Finance to provide a memo explaining the asterisk noted on the Assessment vs Tax Burden slide. • Finance to provide a memo explaining the difference between businesses and residential tax rates. 	



ⁱ stqa?tx^wniw`sqilx^w (Westbank First Nation) The people (sqilx^w) living where wind blows (niw`^t) and forms swamps or puddles alongside a large lake (stqa?tk^wniw`^t). Being a windy area, the winds would wash along the shore creating puddles which would either seep into the land, creating wet, marshy areas or wash back into the lake. This area has been identified as the portion of syilx territory from Hardy Falls to around the Gellatly/Green Bay area but in reality, it includes a few other areas, including x^wał mnik, the area closer to IR#10 and many other areas that have specific place names.