



# WESTBANK FIRST NATION

## NOTICE OF PROPOSED TAXATION BYLAWS AND INVITATION TO MAKE REPRESENTATIONS

**THIS NOTICE** is given pursuant to section 1 of the First Nations Tax Commission's *Policy for First Nation Property Assessment Bylaws, 2021*.

Westbank First Nation proposes to enact the *Westbank Property Assessment Bylaw No. 23-TX-02* and the *Westbank Property Taxation Bylaw No. 23-TX-01* (together, the "Proposed Bylaws") and repeal the *Westbank First Nation Property Assessment Bylaw, 95-TX-07*, as amended, and the *Westbank First Nation Property Taxation Bylaw, 95-TX-08*, as amended.

**DESCRIPTION OF PROPOSED BYLAWS:** The Proposed Bylaws are a property assessment bylaw and a property taxation bylaw made under the authority of section 83(1)(a) of the *Indian Act* and in accordance with the Westbank First Nation Self-Government Agreement and the *Westbank First Nation Constitution*. The property assessment bylaw provides for the assessment and valuation of interests in Westbank First Nation's reserve lands, and includes provisions for appointing assessors, inspecting property, preparing assessment rolls, and mailing assessment notices. The property assessment bylaw also includes a process for reconsideration of assessments and for a right of appeal to a Board of Review. The property taxation bylaw establishes a taxation regime that taxes interests in Westbank First Nation's reserve lands, and includes provisions for exemptions, grants, preparing tax rolls and tax notices, the levy of penalties and interest on unpaid taxes, and the collection and enforcement of unpaid taxes. A copy of the Proposed Bylaws may be obtained from Westbank First Nation at the address set out below.

**WRITTEN REPRESENTATIONS:** The Council of Westbank First Nation invites written representations regarding the Proposed Bylaws. If you wish to make a written representation, your written representation must be received by Westbank First Nation at the address set out below on or before 4:00 on April 6, 2023. Council will consider all written representations received in accordance with this Notice before enacting the Proposed Bylaws.

**ADDRESS AND CONTACT PERSON:** For further information or questions regarding the Proposed Bylaws or this Notice, please contact: Ernest Jack, Surveyor of Taxes, at 515 Hwy 97 South, Kelowna, BC, V1Z 3J2, by telephone at 250-769-2400 ext. 1109, or by email at [ejack@wfn.ca](mailto:ejack@wfn.ca).

Dated: March 6, 2023