

stqá?tkw4niwt sqilxw (WESTBANK)
EXPENDITURE BYLAW No. 23-TX-03

WHEREAS:

- A. stqá?tkw4niwt sqilxw (Westbank) has jurisdiction and authority over Westbank Lands;
- B. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the Council of a First Nation may make bylaws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;
- C. Paragraph 83(1)(a) of the *Indian Act* continues to apply to stqá?tkw4niwt sqilxw (Westbank), in accordance with section 275 of the i? sckwlt skcxipla?tət i? scxənwixwtət (Westbank First Nation Self-Government Agreement);
- D. The səxwkw4nma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) has made a bylaw pursuant to section 83 of the *Indian Act* respecting property taxation for local purposes on reserve;
- E. The səxwkw4nma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) first enacted the *Westbank First Nation Taxation Expenditure By-law, 1995* (as amended) on June 6, 1995, and it was approved by the Minister of Indian Affairs and Northern Development on October 24, 1995;
- F. The yí səxwkw4nma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) now desires to repeal the *Westbank First Nation Taxation Expenditure By-law, 1995*, as amended, and to request the Minister to approve this *Westbank Expenditure Bylaw No. 23-TX-03*, a Local Revenue Law within the meaning of the stqá?tkw4niwt i? Stkwnkwinpla?s (Constitution) and the i? sckwlt skcxipla?tət i? scxənwixwtət (Westbank First Nation Self-Government Agreement), in accordance with the *Indian Act*, and
- G. The yí səxwkw4nma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) has given notice of this Bylaw in accordance with the stqá?tkw4niwt i? Stkwnkwinpla?s (Constitution) and the *WFN Advisory Council Law No. 2017*, and has considered any representations received by the səxwkw4nma?m (Council),

NOW THEREFORE the yí səxwkw4nma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) repeals the *Westbank First Nation Taxation Expenditure By-law, 1995*, as amended, and replaces it with the following:

1. TITLE

- 1.1 This Bylaw may be cited as the “*Westbank Expenditure Bylaw No. 23-TX-03*”.

2. DEFINITIONS AND INTERPRETATION

- 2.1 In this Bylaw, unless the context requires otherwise:

“**Act**” means the *Indian Act*, RSC 1985, c I-5, and the regulations made under that Act;

“Annual Budget” means a budget setting out the projected Local Revenues and projected expenditures of those Local Revenues during the Budget Year;

“Bylaw” means this annual expenditure bylaw enacted under subsection 83(2) of the Act;

“yí səx^wk^winma[?]m (Council)” means the governing body of Westbank elected under Part VI of the stqá?tk^wniwt i? Stk^wnk^winpla?s (Constitution);

“Budget Year” means January 1 to December 31 of the same year;

“Interest”, in relation to Westbank Lands, means any estate, right or interest of any nature in or to the Lands, including any right to occupy, possess or use the Lands and includes Improvements, as applicable;

“Local Revenue Law” means a stqá?tk^wniwt sqilx^w (Westbank) law or bylaw that provides for the

- (a) taxation of Interests in Westbank Lands for local purposes or for the provision of local services,
- (b) levying and collection of user fees and development cost charges to provide for public works, community infrastructure and local services on Westbank Lands,
- (c) issuance of licenses or permits for a fee, and
- (d) expenditure of Local Revenues;

“Local Revenues” means money raised under a Local Revenue Law;

“Property Taxation Revenue Fund” means Local Revenues collected by stqá?tk^wniwt sqilx^w (Westbank) under the Taxation Bylaw;

“Stabilization Fund” means an account designed to hold any surplus monies remaining in the Taxation Fund at the end of the Budget Year specified in the Schedule;

“Taxation Bylaw” means the *Westbank Property Taxation Bylaw No. 23-TX-01*;

“stqá?tk^wniwt sqilx^w (Westbank)” means the Westbank First Nation, being a self-governing Indigenous Government as defined in the stqá?tk^wniwt i? Stk^wnk^winpla?s (Constitution); and

“Westbank Lands” means

- (a) the following Westbank Indian Reserves:
 - (i) Mission Creek (sən^xwaq^wa[?]stən) Indian Reserve No. 8 in British Columbia,
 - (ii) Tsinstikeptum Indian Reserve No. 9 in British Columbia,
 - (iii) Tsinstikeptum Indian Reserve No. 10 in British Columbia,

- (iv) Medicine Hill (akł mřimstn) Indian Reserve No. 11 in British Columbia, and
 - (v) Medicine Creek (nmřmsitk^w) Indian Reserve No. 12 in British Columbia, and
- (b) lands set apart by Canada in the future as lands reserved for the use and benefit of stqá?tk^wniwł sqilx^w (Westbank), within the meaning of subsection 91(24) of the *Constitution Act, 1867*.
- 2.2 Unless otherwise provided in this Bylaw, words, expressions, and rules of construction used in this Bylaw have the same meaning as in the stqá?tk^wniwł i? Stk^wnk^winpla?s (Constitution) and the Taxation Bylaw.
- 2.3 The Schedule to this Bylaw is attached to and constitutes part of this Bylaw.
- 2.4 In this Bylaw:
- (a) words in the singular include the plural, and words in the plural include the singular; and
 - (b) where a word or expression is defined, other parts of speech, and grammatical forms of the same word or expression have corresponding meanings; and
 - (c) where both English and syilx terms are used in this Bylaw, both versions are equally authoritative and may be used interchangeably.
- 2.5 If any section of this Bylaw is for any reason held invalid by a decision of a Court, the invalid section or subsection shall be severed from and will not affect the remaining provisions of this Bylaw.
- 2.6 The headings given to the Parts, articles and sections in this Bylaw are for convenience of reference only, do not form part of this Bylaw and shall not be used in the interpretation of this Bylaw.
- 2.7 Unless otherwise noted, a reference to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment, and any law or bylaw referred to herein is a reference to a stqá?tk^wniwł sqilx^w (Westbank) law or bylaw, as amended, revised, consolidated or replaced from time to time, and includes any regulations made under that law or bylaw.
- 2.8 Where a provision in this Bylaw or a Schedule to this Bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they may from time to time arise without reference to the present tense, future tense or the past tense.
- 2.9 This Bylaw shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objects.

3. BUDGETS AND AUTHORIZED EXPENDITURES

- 3.1 The Annual Budget of stqá?tkw4niwt sqilxw (Westbank) for the Budget Year beginning January 1, 2023, and ending December 31, 2023, is attached as a Schedule to this Bylaw and the expenditures provided for in the Schedule are authorized.
- 3.2 Expenditures from the Property Taxation Revenue Fund must be made only in accordance with the Annual Budget and the Taxation Bylaw.
- 3.3 Where stqá?tkw4niwt sqilxw (Westbank) wishes to authorize an expenditure not authorized in this Bylaw, or change the amount of an expenditure authorized, səxwkwinma?m (Council) must amend this Bylaw in accordance with səxwkwinma?m (Council) procedure and the requirements of the Act.
- 3.4 All surplus monies remaining in the Property Taxation Revenue Fund at the end of the Budget Year specified in the Schedule may be transferred into the Stabilization Fund and may be applied towards the operation and administration costs for the next Budget Year, overruns on existing capital projects or for any other contingencies.
- 3.5 The grants amounts set out in the Annual Budget are hereby approved as expenditures in accordance with the Taxation Bylaw.
- 3.6 This Bylaw authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

4. EXTENSION OF TIME

- 4.1 Provided that there has been substantial compliance with the provisions of this Bylaw, a procedural irregularity, technical failure to carry out a provision of this Bylaw or an insubstantial failure to comply with a requirement of this Bylaw by səxwkwinma?m (Council), the xatus i? kí sxaqeq (Surveyor of Taxes) or any other person appointed to carry out the administration or enforcement of this Bylaw does not in itself constitute a failure to comply with this Bylaw by such person.

5. REPEAL

- 5.1 The *Westbank First Nation Taxation Expenditure By-law, 1995*, as amended, is hereby repealed in its entirety.

6. COMING INTO FORCE

6.1 This Bylaw comes into force and effect on the day after it is approved by the Minister of Crown-Indigenous Relations or the Minister of Indigenous Services Canada, as applicable.

1st Reading: Read a first time by the yí səx^wk^wínmaʔm̄ (Council) at a duly convened meeting held on the 6th day of March, 2023.

2nd Reading: Exempt from second reading pursuant to section 60.9 of the stqáʔtk^wniwt iʔ Stk^wnk^winplaʔs (Constitution).

3rd Reading: Read a third time and enacted by the yí səx^wk^wínmaʔm̄ (Council) at a duly convened meeting held on the ___ day of April, 2023.

Chief Robert Louie

Councillor Andrea Alexander

Councillor Jordan Coble

Councillor Angie Derrickson

Councillor Sara Tronson

SCHEDULE – ANNUAL BUDGET

Westbank First Nation - Local Government Services Budget				
P2				
	2023 (24)	2022 (23)	DIFFERENCE	PERCENT CHANGE
REVENUE				
Taxation Revenue	18,467,780	17,336,155	1,131,625	6.5%
Penalties and Interest	100,000	70,000	30,000	42.9%
Interest Earned on Bank Operating	1,222,830	50,000	1,172,830	2345.7%
BC Transit Revenue Sharing	150,000	100,000	50,000	50.0%
RDCO Sewer Parcel Fees	31,000	31,000	0	0.0%
Misc. Revenue	63,600	53,600	10,000	18.7%
Total Revenue	20,035,210	17,640,755	2,394,455	13.6%
Local Improvement Charge Bylaw 05-TX-03	132,700	132,700	0	0.0%
Capital Projects Fund (LIC Bylaw 05-TX-03)	- 132,700	-132,700	0	0.0%
EXPENDITURES				
WFN Home Owner Grants	2,600,000	2,500,000	100,000	4.0%
General Government Services:				
Board of Review	61,500	51,681	9,819	19.0%
Property Tax administration	657,072	578,961	78,111	13.5%
Financial Services	1,335,648	1,026,427	309,221	30.1%
WFN General Administration	1,938,600	1,664,462	274,138	16.5%
Sncewips Museum	308,091	434,969	-126,878	-29.2%
Legislative	1,347,283	780,248	567,035	72.7%
Intergovernmental Affairs	657,164	558,528	98,636	17.7%
Advisory Council	47,300	65,800	-18,500	-28.1%
Community Services	554,785	599,300	-44,515	-7.4%
Allowance for appeals	50,000	150,000	-100,000	-66.7%
Total General Government Services	6,957,443	5,910,376	1,047,067	17.7%
Protective Services				
Westside Fire Protection	2,600,000	2,500,000	100,000	4.0%
Law Enforcement	428,713	404,446	24,267	6.0%
Residential Tenancy	19,080	18,000	1,080	6.0%
Total Protective Services	3,047,793	2,922,446	125,347	4.3%
Recreation Services				
Parks, Recreation and Youth	621,087	585,931	35,156	6.0%
Total Recreation Services	621,087	585,931	35,156	6.0%
Collections for other Governments				
BCAA	170,100	158,000	12,100	7.7%
Municipal Service Agreement RDCO	760,492	835,793	-75,301	-9.0%
BC Transit Agreement	616,634	450,932	165,702	36.7%
Municipal Service Agreement CWK	627,385	583,058	44,327	7.6%
Library Services	474,740	452,133	22,607	5.0%
Total Collections for other Governments	2,649,351	2,479,916	169,435	6.8%
Community Development Services				
Planning and Development	740,043	698,154	41,889	6.0%
Public Works, Garage	1,361,443	1,284,380	77,063	6.0%
Total Community Development Services	2,101,486	1,982,534	118,952	6.0%
Fiscal Services				
Gallagher's Canyon reserve	-	50,000	-50,000	-100.0%
Stabilization Fund	-	-	0	0.0%
Capital Projects Fund	1,846,778	1,733,616	113,162	6.5%
Contingency Fund	923,389	1,733,616	-810,227	-46.7%
Contingency Fund drawdown	- 712,117	(2,257,679)	1,545,562	-68.5%
Total Fiscal Services	2,058,050	1,259,552	798,498	63.4%
Total Expenses / Change	20,035,210	17,640,755	2,394,455	13.6%
Less interest and other revenues	(1,567,430)	(304,600)	-1,262,830	40%
TOTAL TAX REQUISITION	18,467,780	17,336,155	1,131,625	6.5%

L i n e	Appendix 1: Analysis of Property Tax Contingency Fund balance Availability for Capital Expenditure				
	<i>Westbank First Nation Contingency Fund Balance Analysis</i>				
	<i>Prepared pursuant to Policy 2016 - 06</i>				
	Report Prepared	13-Apr-23			
1	Previous Year end Fund Balance per audited financial statements	\$ 17,132,319			
	Contributions to Fund:				
2	Current fiscal year budgeted Contribution from Taxation	\$ 1,323,225			
3	Interest earned year to date	\$ 340,036			
4	Other contributions	\$			
5	Sub Total Balance Available before budgeted withdrawals (Sum Lines 1 to 4)	\$ 18,795,580			
	Budgeted Withdrawals, approved YTD:				
6	Approved non capital expenditures	\$ -			
7a	Bylaw 22-TX-03 Trackless Machine Purchase	\$ 155,690			
7b	Bylaw 22-TX-04 Development Services Vechile Leases Purchase	\$ 126,732			
8a	Internal Department Transfers (Contingency Fund Drawdown Annual Expenditure By-law 22-TX-01)	\$ 2,257,679			
8b	Subtotal: Budgeted withdrawals (Sum of Lines 6 to 7)	\$ 2,540,101			
9	Fund Balance before proposed (new) capital expenditure (Line 5 minus Line 8)	\$ 16,255,479			
10	Proposed (new) capital expenditure Bylaw:				
11	Projected balance after all receipts, withdrawals, and proposed exp. (Line 8 minus Line 9)	\$ 16,255,479			
	Minimum Required Balance Calculation:				
12	Budgeted property tax revenue current year (See Current year (2023) Final Budget)	\$ 18,467,780			
13	Percentage minimum balance required	80%			
14	Minimum Balance Calculation (Line 12 X Line 13)	\$ 14,774,224			
15	LRL meets requirement of the policy. YES (NO)	<table border="1"> <tr> <td>Line 11 > Line 14 = "YES"</td> <td rowspan="2">YES</td> </tr> <tr> <td>Line 11 < Line 14 = "NO"</td> </tr> </table>	Line 11 > Line 14 = "YES"	YES	Line 11 < Line 14 = "NO"
Line 11 > Line 14 = "YES"	YES				
Line 11 < Line 14 = "NO"					

Appendix 2	LOCAL GOVERNMENT SERVICES RESERVE FUNDS December 31, 2022					
	Beginning	Contributions	Expenditures	Interest	Ending	
Fund	Balance	2022				Balance
Income Contingency Fund	<u>17,132,319</u>	1,733,616		340,036		19,205,971
Capital Projects Fund	<u>5,037,751</u>	1,733,616		129,219		6,900,586
Stabilization Fund	<u>2,294,478</u>	-		<u>62,439</u>	-	<u>2,356,917</u>
Fund Totals	24,464,548	3,467,232		531,694		28,463,474