

**stqá?tkw<sup>4</sup>niwt sqilx<sup>w</sup> (WESTBANK)**  
**EXPENDITURE BYLAW No. 26-TX-01**

**WHEREAS:**

- A. stqá?tkw<sup>4</sup>niwt sqilx<sup>w</sup> (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?tkw<sup>4</sup>niwt sqilx<sup>w</sup> (Westbank), in accordance with section 275 of the i? sck<sup>w</sup>l? skc?ipla?t?et i? sc?enwix<sup>w</sup>t?et (Westbank First Nation Self-Government Agreement);
- D. The s?x<sup>w</sup>k<sup>w</sup>inma?m (Council) of stqá?tkw<sup>4</sup>niwt sqilx<sup>w</sup> (Westbank) has made a bylaw pursuant to section 83 of the *Indian Act* respecting property taxation for local purposes on reserve;
- E. The yí s?x<sup>w</sup>k<sup>w</sup>inma?m (Council) of stqá?tkw<sup>4</sup>niwt sqilx<sup>w</sup> (Westbank) now desires, to request the Minister to approve this *Westbank Expenditure Bylaw No. 26-TX-01*, a Local Revenue Law within the meaning of the stqá?tkw<sup>4</sup>niwt i? Stk<sup>w</sup>nk<sup>w</sup>inpla?s (Constitution) and the i? sck<sup>w</sup>l? skc?ipla?t?et i? sc?enwix<sup>w</sup>t?et (Westbank First Nation Self-Government Agreement), in accordance with the *Indian Act*; and
- F. The yí s?x<sup>w</sup>k<sup>w</sup>inma?m (Council) of stqá?tkw<sup>4</sup>niwt sqilx<sup>w</sup> (Westbank) has given notice of this Bylaw in accordance with the stqá?tkw<sup>4</sup>niwt i? Stk<sup>w</sup>nk<sup>w</sup>inpla?s (Constitution) and the *WFN Advisory Council Law No. 2017*, and has considered any representations received by the s?x<sup>w</sup>k<sup>w</sup>inma?m (Council),

**NOW THEREFORE** the yí s?x<sup>w</sup>k<sup>w</sup>inma?m (Council) of stqá?tkw<sup>4</sup>niwt sqilx<sup>w</sup> (Westbank) enacts the following bylaw: Westbank Expenditure By-law 26-TX-01:

**1. TITLE**

- 1.1 This Bylaw may be cited as the “*Westbank Expenditure Bylaw No. 26-TX-01*”.

**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 səxwkwínmaʔm̄ (Council)”** means the governing body of Westbank elected under Part VI of the stqáʔtkwʔniw̄t iʔ Stkw̄nkwinplaʔs (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 stqáʔtkwʔniw̄t sqilxw (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 stqáʔtkwʔniw̄t sqilxw (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*;

**“stqáʔtkwʔniw̄t sqilxw (Westbank)”** means the Westbank First Nation, being a self-governing Indigenous Government as defined in the stqáʔtkwʔniw̄t iʔ Stkw̄nkwinplaʔs (Constitution); and

**“Westbank Lands”** means

- (a) the following Westbank Indian Reserves:
  - (i) Mission Creek (sən̄x̄w̄aqw̄aʔstən) 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 m̄rimstn) Indian Reserve No. 11 in British Columbia, and
  - (v) Medicine Creek (nm̄rimstkw̄) 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?tkw4niwt sqilxw (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?tkw4niwt i? Stkwnkwinpla?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?tkw4niwt sqilxw (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, 2026, and ending December 31, 2026, 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 sqilx<sup>w</sup> (Westbank) wishes to authorize an expenditure not authorized in this Bylaw, or change the amount of an expenditure authorized, səx<sup>wk</sup>wínma?m̄ (Council) must amend this Bylaw in accordance with səx<sup>wk</sup>wínma?m̄ (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 purpose related to public works, community infrastructure or local services on Westbank Land.
- 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. PROVISIONS OF THIS BYLAW**

- 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 səx<sup>wk</sup>wínma?m̄ (Council), the xatus i? kí sǎáqəq̄ (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. COMING INTO FORCE**

5.1 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.

**BE IT HEREBY RESOLVED AND AGREED:** That this Bylaw, entitled the *Westbank Expenditure Bylaw No. 26-TX-01*, being read for the first, and third and final time by the yí səxwkwínmaʔm̓ (Council) of stqáʔtkw̓niw̓t sqilxw (Westbank) held at duly convened meetings is:

1<sup>st</sup> Reading: Read a first time by the yí səxwkwínmaʔm̓ (Council) at a duly convened meeting held on the 23<sup>rd</sup> day of February 2026.

2<sup>nd</sup> Reading: Exempt from second reading pursuant to section 60.9 of the stqáʔtkw̓niw̓t iʔ Stkw̓nkwinplaʔs (Constitution).

3<sup>rd</sup> Reading: Read a third time and enacted by the yí səxwkwínmaʔm̓ (Council) at a duly convened meeting held on the 9<sup>th</sup> day of March 2026.

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Chief Robert Louie

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Councillor Andrea Alexander

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Councillor Jordan Coble

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Councillor Mike De Guevara

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Councillor Sara Tronson



Westbank First Nation - Local Government Services Budget

Schedule "A"

	2026 (FY27)	2025 (FY26)	DIFFERENCE	PERCENT CHANGE
<b>REVENUE</b>				
Taxation Revenue	22,723,525	21,745,000	978,525	4.5%
Penalties and Interest	100,000	160,000	(60,000)	-37.5%
Interest Earned on Bank Operating (restricted)	1,632,703	1,976,550	(343,847)	-17.4%
BC Transit Revenue Sharing	160,000	160,000	-	0.0%
RDCO Sewer Parcel Fees	31,000	31,000	-	0.0%
Misc. Revenue	39,000	64,500	(25,500)	-39.5%
<b>Total Revenue</b>	<b>24,686,228</b>	<b>24,137,050</b>	<b>549,178</b>	<b>2.3%</b>
Local Improvement Charge Bylaw 05-TX-03	19,000	132,700	(113,700)	-85.7%
Capital Projects Fund (LIC Bylaw 05-TX-03)	(19,000)	(132,700)	113,700	-85.7%
<b>EXPENDITURES</b>				
<b>WFN Home Owner Grants</b>	<b>3,500,000</b>	<b>3,400,000</b>	<b>100,000</b>	<b>2.9%</b>
<b>General Government Services:</b>				
Board of Review	50,000	50,000	-	0.0%
Property Tax administration	849,300	654,657	194,643	29.7%
Financial Services	1,795,450	1,868,527	(73,077)	-3.9%
WFN General Administration	2,699,213	2,328,687	370,526	15.9%
Sncewips Museum	533,093	482,592	50,501	10.5%
Legislative	1,365,600	1,608,072	(242,472)	-15.1%
Intergovernmental Affairs	536,992	647,402	(110,410)	-17.1%
Advisory Council	45,250	59,200	(13,950)	-23.6%
Community Services	345,068	116,682	228,386	195.7%
Allowance for appeals	50,000	50,000	-	0.0%
<b>Total General Government Services</b>	<b>8,269,966</b>	<b>7,865,819</b>	<b>404,147</b>	<b>5.1%</b>
<b>Protective Services</b>				
Westside Fire Protection	3,103,000	3,050,000	53,000	1.7%
Law Enforcement	324,507	344,689	(20,182)	-5.9%
Residential Tenancy	39,800	22,000	17,800	80.9%
<b>Total Protective Services</b>	<b>3,467,307</b>	<b>3,416,689</b>	<b>50,618</b>	<b>1.5%</b>
<b>Recreation Services</b>				
Parks, Recreation and Youth	446,595	458,971	(12,376)	-2.7%
<b>Total Recreation Services</b>	<b>446,595</b>	<b>458,971</b>	<b>(12,376)</b>	<b>-2.7%</b>
<b>Collections for other Governments</b>				
BCAA	183,400	165,000	18,400	11.2%
Municipal Service Agreement RDCO	1,041,000	895,000	146,000	16.3%
BC Transit Agreement	687,000	690,000	(3,000)	-0.4%
Municipal Service Agreement CWK	742,000	725,000	17,000	2.3%
Library Services	563,000	550,000	13,000	2.4%
<b>Total Collections for other Governments</b>	<b>3,216,400</b>	<b>3,025,000</b>	<b>191,400</b>	<b>6.3%</b>
<b>Community Development Services</b>				
Planning, Development and Engineering	2,989,407	1,889,870	1,099,537	58.2%
Public Works, Garage	1,924,200	1,688,751	235,449	13.9%
<b>Total Community Development Services</b>	<b>4,913,607</b>	<b>3,578,621</b>	<b>1,334,986</b>	<b>37.3%</b>
<b>Fiscal Services</b>				
Capital Projects Fund	2,272,353	2,174,500	97,853	4.5%
Contingency Fund		217,450	(217,450)	-100.0%
Stabilization Fund drawdown	(1,400,000)	-	(1,400,000)	100.0%
<b>Total Fiscal Services</b>	<b>872,353</b>	<b>2,391,950</b>	<b>(1,519,598)</b>	<b>-63.5%</b>
<b>Total Expenses / Change</b>	<b>24,686,228</b>	<b>24,137,050</b>	<b>549,178</b>	<b>2.3%</b>
<b>Less interest and other revenues</b>	<b>(1,962,703)</b>	<b>(2,392,050)</b>	<b>429,347</b>	<b>40%</b>
<b>TOTAL TAX REQUISITION</b>	<b>22,723,525</b>	<b>21,745,000</b>	<b>978,525</b>	<b>4.5%</b>

Appendix 1		LOCAL GOVERNMENT SERVICES RESERVE FUNDS MARCH 31, 2025					
Fund	Beginning Balance	Contributions 2026	Expenditures	Interest		Ending Balance	
Income Contingency Fund	23,365,194	6,756,916	- 20,122,110			10,000,000	
Capital Projects Fund	10,900,741	20,122,110				31,022,851	
Stabilization Fund	6,756,916		- 6,756,916			0	
Fund Totals	41,022,851	26,879,026	-26,879,026	0		41,022,851	