

**Fiinalstqá?tkw4niwt sqilxw (WESTBANK)**  
**RATES BYLAW No. 26-TX-02**

**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 and 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? sckw4t skc4ipla?t4t i? sc44enwixwt4t (Westbank First Nation Self-Government Agreement);
- D. The s4xw4k4winma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) has enacted the *Westbank Property Taxation Bylaw 23-TX-01* (the "Taxation Bylaw") pursuant to section 83 of the *Indian Act* respecting property taxation for local purposes on reserve;
- E. In accordance with section 14.2 of the Taxation Bylaw, on or before May 14 in each Taxation year, y4 s4xw4k4winma?m (Council) shall adopt a bylaw or law setting the rate of tax to be applied to each Property Class and each Property Class within each Taxation District;
- F. The y4 s4xw4k4winma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) now desires to request the Minister to approve this *Westbank Rates Bylaw No. 26-TX-02*, a local revenue law within the meaning of the stqá?tkw4niwt i? Stkwnk4winpla?s (Constitution) and the i? sckw4t skc4ipla?t4t i? sc44enwixwt4t (Westbank First Nation Self-Government Agreement), in accordance with the *Indian Act*; and
- G. The y4 s4xw4k4winma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) has given notice of this Bylaw in accordance with the stqá?tkw4niwt i? Stkwnk4winpla?s (Constitution) and the *WFN Advisory Council Law No. 2017*, and has considered any representations received by the s4xw4k4winma?m (Council),

**NOW THEREFORE** the y4 s4xw4k4winma?m (Council) of stqá?tkw4niwt sqilxw (Westbank) hereby enacts the following Bylaw for the purpose of establishing annual rates of taxation:

**1. TITLE**

- 1.1 This Bylaw may be cited as the "*Westbank Rates Bylaw No. 26-TX-02*".

**2. DEFINITIONS AND INTERPRETATION**

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

**"Assessment Bylaw"** means the *Westbank Property Assessment Bylaw No. 23-TX-02*;

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

“**stqá?tkw4niwt sqilxw (Westbank)**” means Westbank First Nation, being a self-governing Indigenous Government as defined in the stqá?tkw4niwt i? Stkwnkwinpla?s (Constitution); and

“**Westbank Lands**” means

- (a) the following Westbank Indian Reserves:
  - (i) Mission Creek (sənġwaqwa?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 (akġ mřimstn) Indian Reserve No. 11 in British Columbia, and
  - (v) Medicine Creek (nmřmsitk<sup>w</sup>) 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), the Taxation Bylaw and the Assessment Bylaw.

2.3 The Schedule to this Bylaw forms part of and is an integral 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 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. TAX RATES**

- 3.1 Taxes levied pursuant to the Taxation Law for the Taxation Year 2026 shall be determined by imposing the rates set out in Schedule “A” upon the Assessed Value of all Taxable Property in each Property Class.
- 3.2 Notwithstanding section 3.1, where the amount of the tax levied on Taxable Property in a Taxation Year is less than \$500 dollars (\$500.00), the Taxable Property shall be taxed at \$500 dollars (\$500.00) for the Taxation Year.

**4. COMING INTO FORCE**

- 4.1 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 Rates Bylaw No. 26-TX-02*, being read for the first, and third and final time by the yí səxwkwínma?m̓ (Council) of stqá?tkw̓niwt̓ sqilxw̓ (Westbank) held at duly convened meetings is:

1<sup>st</sup> Reading: Read a first time by the yí səxwkwínma?m̓ (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 stqá?tkw̓niwt̓ i? Stkw̓nkwinpla?S (Constitution).

3<sup>rd</sup> Reading: Read a third time and enacted by the yí səxwkwínma?m̓ (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

### SCHEDULE "A"

The səx<sup>wk</sup>wínmaʔm̄ (Council) of stqáʔtk<sup>w</sup>niwt sqilx<sup>w</sup> (Westbank) hereby adopts the following taxation rates for the 2026 taxation year for the following Property Classes.

Name of Taxation District	Reserves Comprising Taxation District	Property Classes	Tax Rates – 2026
Westbank First Nation	<p>The following reserves within Westbank Lands:</p> <ul style="list-style-type: none"> <li>• Tsinstikeptum Indian Reserve No. 9</li> <li>• Tsinstikeptum Indian Reserve No. 10</li> <li>• Medicine Creek (nm̄rmsitk<sup>w</sup>) Indian Reserve No. 12</li> </ul>	<p>Property Classes as prescribed under s. 7.6 and Schedule I of the <i>Westbank Property Assessment Bylaw No. 23-TX-02</i>.</p> <p>Class 1 - Residential            Class 2 - Utilities            Class 5 - Light Industry            Class 6 – Business and Other            Class 8 – Rec / Non-Profit</p>	<p>Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part 5 of the <i>Westbank Property Taxation Bylaw No. 23-TX-01</i>.</p> <p>4.4111            41.3124            15.1421            11.4312            5.3110</p>