

stqá?tkw̱niwṯ sqilx̱w (WESTBANK)
EXPENDITURE BYLAW No. 24-TX-01

WHEREAS:

- A. stqá?tkw̱niwṯ sqilx̱w (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?tkw̱niwṯ sqilx̱w (Westbank), in accordance with section 275 of the i? sckw̱ḻ skc̱xipla?ṯet i? sc̱x̱enwix̱wṯet (Westbank First Nation Self-Government Agreement);
- D. The s̱ex̱w̱ḵw̱inma?m̱ (Council) of stqá?tkw̱niwṯ sqilx̱w (Westbank) has made a bylaw pursuant to section 83 of the *Indian Act* respecting property taxation for local purposes on reserve;
- E. The yí s̱ex̱w̱ḵw̱inma?m̱ (Council) of stqá?tkw̱niwṯ sqilx̱w (Westbank) now desires, to request the Minister to approve this *Westbank Expenditure Bylaw No. 24-TX-01*, a Local Revenue Law within the meaning of the stqá?tkw̱niwṯ i? Stḵwnḵwinpla?s (Constitution) and the i? sckw̱ḻ skc̱xipla?ṯet i? sc̱x̱enwix̱wṯet (Westbank First Nation Self-Government Agreement), in accordance with the *Indian Act*; and
- F. The yí s̱ex̱w̱ḵw̱inma?m̱ (Council) of stqá?tkw̱niwṯ sqilx̱w (Westbank) has given notice of this Bylaw in accordance with the stqá?tkw̱niwṯ i? Stḵwnḵwinpla?s (Constitution) and the *WFN Advisory Council Law No. 2017*, and has considered any representations received by the s̱ex̱w̱ḵw̱inma?m̱ (Council),

NOW THEREFORE the yí s̱ex̱w̱ḵw̱inma?m̱ (Council) of stqá?tkw̱niwṯ sqilx̱w (Westbank) enacts the following bylaw: Westbank Expenditure By-law 24-TX-01:

1. TITLE

- 1.1 This Bylaw may be cited as the “*Westbank Expenditure Bylaw No. 24-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 səxʷkʷínmaʔm̐ (Council)” means the governing body of Westbank elected under Part VI of the stqáʔtkʷłniwt iʔ Stkʷnkʷínplaʔs (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 stqáʔtkʷłniwt 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 stqáʔtkʷłniwt 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*;

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

“Westbank Lands” means

- (a) the following Westbank Indian Reserves:
 - (i) Mission Creek (sənʰwaqʷaʔstən) 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 m̐m̐stn) Indian Reserve No. 11 in British Columbia, and
 - (v) Medicine Creek (nm̐msitkʷ) 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^wniwt 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^wniwt 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^wniwt 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?tk^wniwt sqilx^w (Westbank) for the Budget Year beginning January 1, 2024, and ending December 31, 2024, 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?tkwłniwt sqilx^w (Westbank) wishes to authorize an expenditure not authorized in this Bylaw, or change the amount of an expenditure authorized, səx^{wk}włnma?m̄ (Council) must amend this Bylaw in accordance with səx^{wk}włnma?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^{wk}włnma?m̄ (Council), the xatus i? kł sxaqəq̄ (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. 24-TX-01*, being read for the first, and third and final time by the yí səxʷkʷínmaʔm̓ (Council) of stqáʔtkw̓łniwt sqilxʷ (Westbank) held at duly convened meetings is:

1st Reading: Read a first time by the yí səxʷkʷínmaʔm̓ (Council) at a duly convened meeting held on the 4th day of March, 2024.

2nd Reading: Exempt from second reading pursuant to section 60.9 of the stqáʔtkw̓łniwt iʔ Stkʷnkʷinplaʔs (Constitution).

3rd Reading: Read a third time and enacted by the yí səxʷkʷínmaʔm̓ (Council) at a duly convened meeting held on the 18th day of March, 2024.

Chief Robert Louie

Councillor Andrea Alexander

Councillor Jordan Coble

Councillor Angie Derrickson

Councillor Sara Tronson



Westbank First Nation - Local Government Services Budget

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| | 2024 (25) | 2023 (24) | DIFFERENCE | PERCENT CHANGE |
|--|--------------------|--------------------|-------------------|----------------|
| REVENUE | | | | |
| Taxation Revenue | 20,033,000 | 18,723,047 | 1,309,953 | 7.0% |
| Penalties and Interest | 100,000 | 100,000 | 0 | 0.0% |
| Interest Income | 2,636,487 | 1,222,830 | 1,413,657 | 115.6% |
| BC Transit Revenue Sharing | 150,000 | 150,000 | 0 | 0.0% |
| RDCO Sewer Parcel Fees | 31,000 | 31,000 | 0 | 0.0% |
| Misc. Revenue | 65,000 | 63,600 | 1,400 | 2.2% |
| Total Revenue | 23,015,487 | 20,290,477 | 2,725,010 | 13.4% |
| 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 | 3,000,000 | 2,600,000 | 400,000 | 15.4% |
| General Government Services: | | | | |
| Board of Review | 56,500 | 61,500 | -5,000 | -8.1% |
| Property Tax administration | 789,939 | 697,603 | 92,336 | 13.2% |
| Financial Services | 1,575,490 | 1,335,648 | 239,842 | 18.0% |
| WFN General Administration | 2,200,033 | 1,938,600 | 261,433 | 13.5% |
| Sncewips Museum | 460,168 | 308,091 | 152,077 | 49.4% |
| Legislative | 1,638,298 | 1,347,283 | 291,015 | 21.6% |
| Intergovernmental Affairs | 630,523 | 657,164 | -26,641 | -4.1% |
| Advisory Council | 74,282 | 47,300 | 26,982 | 57.0% |
| Community Services | 611,538 | 554,785 | 56,753 | 10.2% |
| Allowance for appeals | 150,000 | 50,000 | 100,000 | 200.0% |
| Total General Government Services | 8,186,771 | 6,997,974 | 1,188,797 | 17.0% |
| Protective Services | | | | |
| Westside Fire Protection | 2,700,000 | 2,600,000 | 100,000 | 3.8% |
| Law Enforcement | 256,692 | 428,713 | -172,021 | -40.1% |
| Residential Tenancy | 23,000 | 19,080 | 3,920 | 20.5% |
| Total Protective Services | 2,979,692 | 3,047,793 | -68,101 | -2.2% |
| Recreation Services | | | | |
| Parks, Recreation and Youth | 599,557 | 621,087 | -21,530 | -3.5% |
| Total Recreation Services | 599,557 | 621,087 | -21,530 | -3.5% |
| Collections for other Governments | | | | |
| BCAA | 190,000 | 170,100 | 19,900 | 11.7% |
| Municipal Service Agreement RDCO | 790,000 | 760,492 | 29,508 | 3.9% |
| BC Transit Agreement | 600,000 | 616,634 | -16,634 | -2.7% |
| Municipal Service Agreement CWK | 630,000 | 627,385 | 2,615 | 0.4% |
| Library Services | 490,000 | 474,740 | 15,260 | 3.2% |
| Total Collections for other Governments | 2,700,000 | 2,649,351 | 50,649 | 1.9% |
| Community Development Services | | | | |
| Planning and Development | 1,895,900 | 740,043 | 1,155,857 | 156.2% |
| Public Works, Garage | 1,449,937 | 1,361,443 | 88,494 | 6.5% |
| Total Community Development Services | 3,345,837 | 2,101,486 | 1,244,351 | 59.2% |
| Fiscal Services | | | | |
| Gallagher's Canyon reserve | | 0 | 0 | 0.0% |
| Stabilization Fund | - | - | 0 | 0.0% |
| Capital Projects Fund | 2,003,300 | 1,906,500 | 96,800 | 5.1% |
| Contingency Fund | 200,330 | 1,906,500 | -1,706,170 | -89.5% |
| Capital Projects | | | | |
| Contingency Fund drawdown | - | (1,540,214) | 1,540,214 | -100.0% |
| Total Fiscal Services | 2,203,630 | 2,272,786 | -69,156 | -3.0% |
| Total Allocations / Change | 23,015,487 | 20,290,477 | 2,725,010 | 13.4% |
| Less interest and other revenues | (2,982,487) | (1,567,430) | -1,415,057 | 40% |
| TOTAL TAX REQUISITION | 20,033,000 | 18,723,047 | 1,309,953 | 7.0% |

| | | | | LOCAL GOVERNMENT SERVICES RESERVE FUNDS December 31, 2024 | | | | |
|--|-------------------------|--|-------------------|---|--------------|----------------|--|------------|
| | Appendix 2 | | Janury 1, 2024 | | | | | |
| | | | Beginning | Contributions | Expenditures | Interest | | Ending |
| | Fund | | Balance | 2024 | | | | Balance |
| | Income Contingency Fund | | <u>21,383,481</u> | 200,330 | | 635,909 | | 22,219,720 |
| | Capital Projects Fund | | <u>8,901,366</u> | 2,003,300 | | 321,251 | | 11,225,917 |
| | Stabilization Fund | | <u>3,016,055</u> | | | <u>120,773</u> | | 3,136,828 |
| | Fund Totals | | 33,300,902 | 2,203,630 | | 1,077,933 | | 36,582,465 |
| | | | | | | | | |