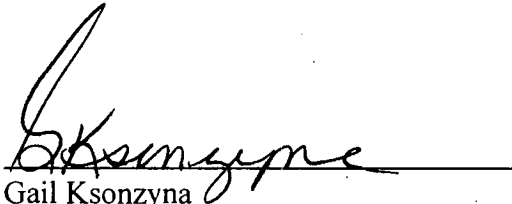


**CERTIFICATION**

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Westbank First Nation Taxation Expenditure Amendment By-law 97-TX-03 dated June 24, 1997 is a true copy of the said by-law.

A handwritten signature in black ink, appearing to read 'G. Ksonzyna', is written over a solid horizontal line.

Gail Ksonzyna  
Lands and Trust Services,  
a superintendent as defined in  
Section 2(1) Indian Act RSC 1985

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

Ottawa, Canada K1A 0H4

I, the Minister of Indian Affairs and Northern Development, HEREBY  
APPROVE, pursuant to section 83 of the *Indian Act*, the following bylaw  
made by the Westbank First Nation, in the Province of British Columbia, at  
a meeting held on the 24<sup>th</sup> day of June, 1997.

- **Westbank First Nation  
Taxation Expenditure Amendment Bylaw 97-TX-03**

*Jane Stewart*

Dated at Ottawa, Ontario this 29<sup>th</sup> day of *July*, 1997.

Canada

# LEGAL CODE of the WESTBANK FIRST NATION

## WESTBANK FIRST NATION TAXATION EXPENDITURE AMENDMENT BYLAW 97-TX-03

A BYLAW TO AMEND THE WESTBANK FIRST NATION TAXATION EXPENDITURE BYLAW, 1995, PASSED BY CHIEF AND COUNCIL THE 6TH DAY OF JUNE 1995 AND BY THE MINISTER THE 24TH DAY OF OCTOBER, 1995.

### WHEREAS:

the Westbank First Nation Taxation Expenditure Bylaw, 1995 was passed by Chief and Council of the Westbank First Nation in the best interest of the Band, as a bylaw in accordance with section 83(2) of the Indian Act for the purpose of the expenditure of monies collected by the Westbank First Nation pursuant to Westbank First Nation Property Assessment and Taxation enabling bylaws as approved by the Minister, in accordance with section 83(1) of the Indian Act ; and

### WHEREAS:

pursuant to Section 11.1 of the Westbank First Nation Taxation Expenditure Bylaw 1995 the Expenditure bylaw may be amended by the Band Council by bylaw; and

### NOW THEREFORE BE IT RESOLVED THAT:

The following Definition be added to Section 2:

“Stabilization Fund” means a fund designed to hold any surplus monies remaining in the Taxation Fund at the end of the Fiscal year specified in the Expenditure Bylaw Annual Budget Schedule.

### NOW THEREFORE BE IT RESOLVED THAT:

The following Definition in Section 2 be amended to read:

“Band Council” means the Chief and Council of the Band as elected by the eligible members of the Band pursuant to the Indian Act and any successor thereto.

### NOW THEREFORE BE IT RESOLVED THAT:

Subsection 4.1 be amended to read:

All expenditures, including all costs of administrations, collections, realization of security, complaints, legal and consultant services, education, training and honoraria from the Taxation Fund will made in accordance with the Annual Budget and the

Westbank First Nation Property Taxation Bylaw and when made are authorized expenditures from the Taxation Fund provided section 3.2 above has been complied with.

**NOW THEREFORE BE IT RESOLVED THAT:**

Subsection 4.3 be amended to read:

All monies deposited in the Taxation Fund and any interest earned thereon will be expended in accordance with the Expenditure Bylaw Annual Budget solely for local purposes including the provision of Local Services on Reserve, capital projects and all costs associated with the administration and enforcement of the Westbank First Nation Property Assessment and Taxation Bylaws in accordance with subsection 4.1.

**NOW THEREFORE BE IT RESOLVED THAT:**

Subsection 4.4 be added to read:

All surplus monies remaining in the Taxation Fund at the end of the Fiscal Year specified in the Expenditure Bylaw Annual Budget Schedule may be transferred into the Stabilization Fund and may be applied towards the operation and administration costs for the next Fiscal Year, overruns on existing capital projects or for any other contingencies.

**NOW THEREFORE BE IT HEREBY RESOLVED THAT:**

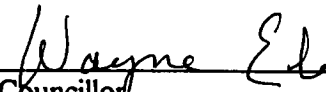
the Chief and Council of the Westbank First Nation enacts as an amending bylaw, Bylaw No. 97-TX-03 pursuant to section 83(2) of the Indian Act;

**PASSED AND APPROVED** by the council of the Westbank First Nation at a duly convened meeting of the Band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 24 day of June 1997.

  
\_\_\_\_\_  
Chief

\_\_\_\_\_  
Councillor

  
\_\_\_\_\_  
Councillor

  
\_\_\_\_\_  
Councillor

\_\_\_\_\_  
Councillor

**EXPENDITURE BYLAW ANNUAL BUDGET**  
**Schedule "1997"**

<u>Revenue: BC Assessment Roll</u>	<u>1997 Rate</u>	<u>Invoice</u>	
Class 1	212,793,464	10.7087	2,353,561*
Class 2	2,906,853	35.2999	104,969*
Class 3	0	n/a	0
Class 4	0	34.8547	0
Class 5	876,001	24.1965	21,696
Class 6	27,023,400	23.4846	634,857*
Class 7	0	n/a	0
Class 8	918,700	11.0422	10,394
Class 9	0	n/a	<u>0</u>
	244,518,418		3,125,477
LESS:			
Home Owner Grants/Senior Gr.			(550,000)
Other Status Exemptions			(10,000)
Sub-total			2,565,477
Sewer parcel tax			35,595
interest & penalty estimate			80,000
			2,681,072
<b>TOTAL REVENUES:</b>			
<b>EXPENSES:</b>	<u>1997</u>		
W.F.N. General Portion	148,000		
Public Works	35,000		
Bylaws	35,000		
Recreation	30,000		
Community Planning	35,000		
Utility Service Building	57,000		
Gym	400,000		
Water System	100,000		
C.O.R.D. Service Agreement	167,868		
Westside Fire Protection	108,050		
Sewer Parcel Tax	35,595		
B.C. Assessment Authority	38,253		
B.C. Assessment Appeals Board	10,000		
Administration:			
Collection exp.	150,000		
Consultant	10,000		
Professional fees	75,000		
General Admin	263,372		
Projected:			
Allow for doubtful accounts	50,000		
Stablization fund	307,839		
Capital projects fund	312,548		
Contingency fund	312,548		
<b>TOTAL EXPENDITURES</b>			<u>2,681,072</u>
			0

\* Notes:

- Calculabon of Class 1 increased by \$74,820 due to minimum tax payment
- Calculabon of Class 2 increased by \$2,357 due to minimum tax payment
- Calculabon of Class 5 increased by \$500 due to minimum tax payment
- Calculabon of Class 6 increased by \$223 due to minimum tax payment
- Calculabon of Class 8 increased by \$250 due to minimum tax payment