

Ministre des  
Relations Couronne-Autochtones



Minister of  
Crown-Indigenous Relations

Ottawa, Canada K1A 0H4

I, Minister of Crown-Indigenous Relations, HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on March 18, 2024.

***Westbank Expenditure Bylaw No. 24-TX01***

Dated at Ottawa, Ontario, this 30 day of April 2024.

A handwritten signature in blue ink, consisting of a stylized 'G' followed by a long horizontal line.

Hon. Gary Anandasangaree, P.C., M.P.

**stqá?tkwłniwt sqilxw (WESTBANK)**  
**EXPENDITURE BYLAW No. 24-TX-01**

**WHEREAS:**

- A. stqá?tkwłniwt 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?tkwłniwt sqilxw (Westbank), in accordance with section 275 of the i? sckwłt skcłipla?tet i? scłenwixwtet (Westbank First Nation Self-Government Agreement);
- D. The səxwłwinma?m (Council) of stqá?tkwłniwt sqilxw (Westbank) has made a bylaw pursuant to section 83 of the *Indian Act* respecting property taxation for local purposes on reserve;
- E. The yí səxwłwinma?m (Council) of stqá?tkwłniwt sqilxw (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?tkwłniwt i? Stkwnkwinpla?s (Constitution) and the i? sckwłt skcłipla?tet i? scłenwixwtet (Westbank First Nation Self-Government Agreement), in accordance with the *Indian Act*; and
- F. The yí səxwłwinma?m (Council) of stqá?tkwłniwt sqilxw (Westbank) has given notice of this Bylaw in accordance with the stqá?tkwłniwt i? Stkwnkwinpla?s (Constitution) and the *WFN Advisory Council Law No. 2017*, and has considered any representations received by the səxwłwinma?m (Council),

**NOW THEREFORE** the yí səxwłwinma?m (Council) of stqá?tkwłniwt sqilxw (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 səxʷkʷinmaʔm (Council)”** means the governing body of Westbank elected under Part VI of the stqáʔtkʷniwt íʔ Stkʷnkʷinplaʔs (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 stqáʔtkʷniwt 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 stqáʔtkʷniwt 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*;

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

**“Westbank Lands”** means

- (a) the following Westbank Indian Reserves:
  - (i) Mission Creek (sənʰwəqʷaʔstən) 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 (akʰ mʰimstn) Indian Reserve No. 11 in British Columbia, and
  - (v) Medicine Creek (nmʰmsitkʷ) 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, 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?tkw̄niw̄t sqilxw̄* (Westbank) wishes to authorize an expenditure not authorized in this Bylaw, or change the amount of an expenditure authorized, *səxw̄kw̄inma?m̄* (Council) must amend this Bylaw in accordance with *səxw̄kw̄inma?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 *səxw̄kw̄inma?m̄* (Council), the *xatus i? k̄l̄ s̄x̄aḡeḡ* (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 stqáʔtkw̓niw̓t sqilxw̓ (Westbank) held at duly convened meetings is:

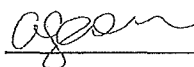
1<sup>st</sup> Reading: Read a first time by the yí səxwkwínmaʔm̓ (Council) at a duly convened meeting held on the 4<sup>th</sup> day of March, 2024.

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 18<sup>th</sup> day of March, 2024.



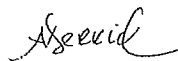
Chief Robert Louie



Councillor Andrea Alexander



Councillor Jordan Coble



Councillor Angie Derrickson



Councillor Sara Tronson



Westbank First Nation - Local Government Services Budget

P2

	2024 (25)	2023 (24)	DIFFERENCE	PERCENT CHANGE
<b>REVENUE</b>				
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%
<b>Total Revenue</b>	<b>23,015,487</b>	<b>20,290,477</b>	<b>2,725,010</b>	<b>13.4%</b>
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%
<b>EXPENDITURES</b>				
<b>WFN Home Owner Grants</b>	<b>3,000,000</b>	<b>2,600,000</b>	<b>400,000</b>	<b>15.4%</b>
<b>General Government Services:</b>				
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%
<b>Total General Government Services</b>	<b>8,186,771</b>	<b>6,997,974</b>	<b>1,188,797</b>	<b>17.0%</b>
<b>Protective Services</b>				
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%
<b>Total Protective Services</b>	<b>2,979,692</b>	<b>3,047,793</b>	<b>-68,101</b>	<b>-2.2%</b>
<b>Recreation Services</b>				
Parks, Recreation and Youth	599,557	621,087	-21,530	-3.5%
<b>Total Recreation Services</b>	<b>599,557</b>	<b>621,087</b>	<b>-21,530</b>	<b>-3.5%</b>
<b>Collections for other Governments</b>				
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%
<b>Total Collections for other Governments</b>	<b>2,700,000</b>	<b>2,649,351</b>	<b>50,649</b>	<b>1.9%</b>
<b>Community Development Services</b>				
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%
<b>Total Community Development Services</b>	<b>3,345,837</b>	<b>2,101,486</b>	<b>1,244,351</b>	<b>59.2%</b>
<b>Fiscal Services</b>				
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%
<b>Total Fiscal Services</b>	<b>2,203,630</b>	<b>2,272,786</b>	<b>-69,156</b>	<b>-3.0%</b>
<b>Total Allocations / Change</b>	<b>23,015,487</b>	<b>20,290,477</b>	<b>2,725,010</b>	<b>13.4%</b>
<b>Less interest and other revenues</b>	<b>(2,982,487)</b>	<b>(1,567,430)</b>	<b>-1,415,057</b>	<b>40%</b>
<b>TOTAL TAX REQUISITION</b>	<b>20,033,000</b>	<b>18,723,047</b>	<b>1,309,953</b>	<b>7.0%</b>



Appendix 2	January 1, 2024	LOCAL GOVERNMENT SERVICES RESERVE FUNDS December 31, 2024					
Fund	Beginning Balance	Contributions 2024	Expenditures	Interest	Ending 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		