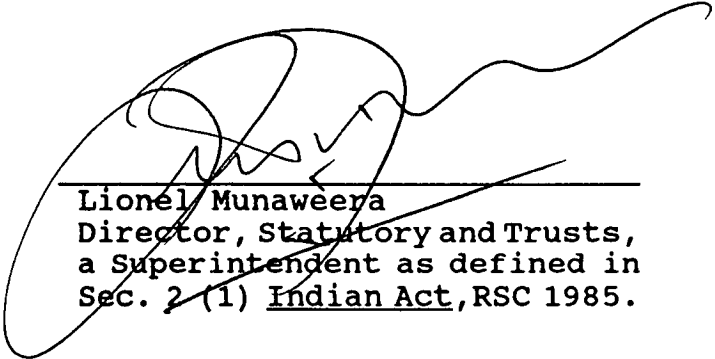


CERTIFICATION

Pursuant to Section 86 Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Westbank Indian Band "Taxation Expenditure By-Law 1991" dated 21st November 1991" is a true copy of the said by-law.



Lionel Munaweera
Director, Statutory and Trusts,
a Superintendent as defined in
Sec. 2 (1) Indian Act, RSC 1985.

Ministre des Affaires
indiennes et du Nord canadien



Minister of Indian Affairs
and Northern Development

On behalf of the Minister of Indian Affairs
and Northern Development, I HEREBY APPROVE,
pursuant to Section 83 of the Indian Act, the
following by-law made by the Westbank Indian Band,
in the Province of British Columbia, at a meeting held
on the 21st day of November 1991.

- **Westbank Indian Band Taxation Expenditure**

By-law

Dated at Hull, Quebec
this 5th day of February 1992.

A handwritten signature in cursive script, appearing to read "J. Swain".

**WESTBANK INDIAN BAND TAXATION
EXPENDITURE BY-LAW 1991**

WHEREAS:

The Westbank Indian Band passed the Taxation By-law and Taxation Assessment By-law pursuant to the provisions of the Indian Act and in particular pursuant to Subsection 83(1) of the Indian Act.

WHEREAS:

The Westbank Indian Band deems it advisable to pass a Taxation Expenditure By-law and Taxation Assessment By-law for the purposes of expending taxation monies collected under the Westbank Indian Band Taxation By-law 1991 for the 1991 and subsequent taxation years for the fair and equitable taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land, in the reserve.

BE IT HEREBY RESOLVED

that the Chief and Council of the Westbank Indian Band enacts the following By-law for the purposes of land and assessment pursuant to the provisions of the Indian Act and in particular Subsection 83 (1) and (2) thereof:

1. SHORT TITLE

This By-law may be cited as the Taxation Expenditure By-law.

2. DEFINITIONS

"assessment area" means lands and water lots and foreshore rights as situated within the boundaries of the reserve.

"Band Council Resolution"

means a recorded, approved, written, and passed motion by signature at a duly convened meeting of the Council pursuant to the consent of a quorum of the councillors of the Band;

"Chief and Council" or "Band Council"

means the Chief and Council of the Westbank Indian Band as elected pursuant to the Indian Act.

(2)

- "Community" a group of people residing in the same reserve under the same government.
- "fiscal year" means January 1 of any year to December 31 of the same year.
- "local government services" includes local improvements, utility services, capital works and the provision of any other services normally found in other communities.
- "local improvement" means any of the following works or any combination of them:
- (a) opening, widening, straightening, extending, grading, levelling, diverting or paving a street;
 - (b) constructing a side walk, foot crossing, curbing bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage;
 - (c) making, deepening, enlarging, or lengthening a common sewer or water system;
 - (d) making sewer or water service connections to the street line on land abutting the main;
 - (e) constructing a conduit for wires or pipes along or under a street;
 - (f) reconstructing, replacing or repairing any of the works mentioned or any other related works;
 - (g) public works services as they apply to the reserve.
- "Minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister.

(3)

"public services" means services provided in accordance with the authority given the chief and council of the Westbank Indian Band and in accordance with the Westbank Indian Band Assessment By-Law and Westbank Indian Band Taxation By-Law on the reserve lands of the Tsinstikeptum Reserves #9 and #10 and Mission Creek Reserves #8.

"reserve" means those lands, the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Westbank Indian Band, whether they be designated lands or conditionally surrendered lands or otherwise;

"Surveyor of Taxes" means the Surveyor of Taxes as appointed under the Taxation By-law to enforce and administer the Taxation By-law.

3.

(1) On or before April 15 in each fiscal year, the Band Council shall prepare the annual budget indicating the projected revenues and expenditures, for the provision of local services to the assessment area and shall pass an amending by-law to this by-law adding as a further schedule the annual budget for that fiscal year. Attached as Schedule "A" to this by-law, is the annual budget for the 1991 fiscal year.

(2) On or before February 1 in each fiscal year, the Band Council shall, by Band Council Resolution, direct the preparation of a provisional budget for all or part of the current fiscal year.

(3) All expenditures, from the moneys derived from taxation, shall be made in accordance with the annual budget By-law ammendment referred to in Subsection 3(1).

4.

(1) All funds received pursuant to the Westbank Indian Band Taxation By-law, shall be deposited in a separate special account as directed in Section 10 of the Westbank Indian Band Taxation By-law and covered by deposit insurance in trust for the Westbank Indian Band and be invested, until required to be used in accordance with the provisions of Section 10 of the Westbank Indian Band Taxation By-law.

(4)

- (2) All monies deposited in the separate special account or invested pursuant to Subsection 4(1) and any interest earned thereon shall be expended solely for the purpose of providing local services to the assessment area, and in accordance within the annual budget (Schedule "A") adopted pursuant to Section 3.
- (3) Any surplus revenue derived from taxation pursuant to the Taxation By-law, as required for the provision of local services (as it may appear in the annual budget or at the end of the year designated in the annual budget) will be deposited in a separate Bank account designated as the Surplus Fund Account, until required to be used, provided that no expenditure shall be made from such fund except in accordance with Subsection 4(2). The Surplus Fund Account may be invested only in accordance with Subsection 4(1).
- (4) The Surveyor of Taxes as appointed by Chief and Council is to administer and enforce the Taxation and Taxation Expenditure By-laws.

Extension of Time

- 5 (1) The Chief and Council may, by Band Council resolution, extend for a maximum of 90 days the time which anything is required to be done under this By-law and anything done within this period of time is as valid as if it had been done within the time otherwise provided by this By-law.
- (2) Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

By-law Remedial

- 6 (1) This By-law 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 objectives.

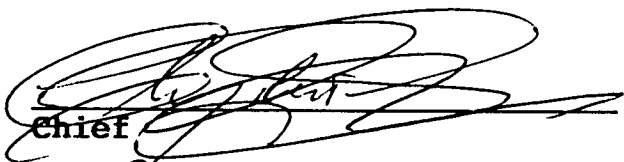
Miscellaneous

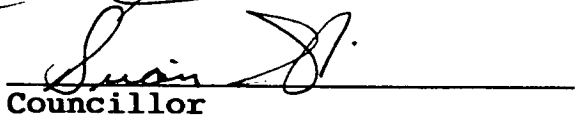
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- (1) Head notes, margin notes and headings form no part of the enactment and shall be construed as being inserted for convenience of reference only.
- (2) A finding by a court that a provision of this By-law is void or invalid shall not affect the validity of the rest of the by-law.

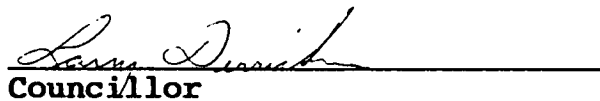
Expenditure By-law 1991-04T

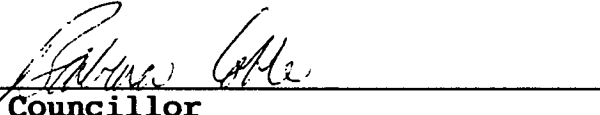
Be it known that this By-law entitled "The Westbank Indian Band Taxation Expenditure By-law is hereby enacted as By-law 1991 by the Chief and Council of the Westbank Indian Band at a duly convened meeting of the said Council held on the 21 day of November, 1991.


Chief


Councillor

Councillor


Councillor


Councillor

Councillor

Schedule "A"

EXPENDITURE BY-LAW BUDGET

B.C. Assessment Roll	Rate	Invoice
Class 1 75,532,500.	10.8497	819,504.
Class 2 599,775.	41.1738	24,695.
Class 5 19,000.	30.9319	587.
Class 6 4,220,600.	31.6699	133,665.
Class 8 122,000.	16.7445	2,042.
Other		791.
<hr/>		<hr/>
	80,493,875.	981,284.
Home Owner/Senior/Class 6 Grants		359,910.
Total to be collected		<hr/> 621,374.

EXPENDITURES:

	<u>1990</u>	<u>1991</u>
C.O.R.D.	160,914.	200,000.
Hospital	30,443.	33,326.
Library	25,000.	27,725.
Fire	25,000.	27,725.
B.C. Assessment Authority	0	13,390.
Appeals	0	7,069.
Administration	0	222,981.
Projected:		
Delinquencies		58,089.
Surplus Fund		31,069.
		<hr/> 621,374.