CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Lower Nicola Indian Band 1997 Annual Tax Rates By-law Number 12 dated June 4, 1997 is a true copy of the said by-law.

Gail Ksonzyna

Lands and Trust Services, a superintendent as defined in Section 2(1) Indian Act RSC 1985 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 Lower Nicola Indian Band, in the Province of British Columbia, at a meeting held on the 4th day of June, 1997.

1997 Annual Tax Rates Bylaw Number 12

Jane Stewart

Dated at Ottawa, Ontario this Aday of July 1997.

LOWER NICOLA INDIAN BAND

1997 ANNUAL TAX RATES BYLAW NUMBER 12

JUNE 04, 1997

BAND COUNCIL OF THE LOWER NICOLA INDIAN BAND 1997 ANNUAL TAX RATES BYLAW

WHEREAS section 83(1) of the *Indian Act* confirms the power of the Band Council to enact bylaws in respect of the taxation for local purposes of reserve lands;

WHEREAS pursuant to section 18.1 of the Lower Nicola Indian Band Taxation Bylaw it is necessary for Band Council during each taxation year to enact a bylaw establishing, imposing and levying the tax rate for each separate property class within each separate property class within each separate taxation district.

NOW THEREFORE the Band Council of the Lower Nicola Indian Band enacts as follows:

- 1. Schedule "II" annexed hereto (in section 2. called the "Schedule") is hereby declared an integral part of this bylaw.
- 2. For the purposes of subsection 18.1(3) and (4) of the Lower Nicola Indian Band Property Taxation Bylaw there are hereby established, imposed and levied for the taxation year 1997 the following tax rates, namely for each separate property class within each separate taxation district the tax rate set out in column 4 of the Schedule beside the property class set out in column 3 of the Schedule.
- 3. This 1997 Annual Tax Rates Bylaw may be cited for all purposes as "Bylaw Number 12".

4. This bylaw shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Nicola Band held at the Lower Nicola Council Offices, Nicola Mameet Indian Reserve No. 1, British Columbia, this 4th day of June, 1997.

Councillor

Councillor

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SCHEDULE II

1997 ANNUAL RATE SCHEDULE Property Classes Within Each Taxation District (Section 18)

Column 1	Column 2	Column 3	C	Column 4	
Name of Taxation	Named Reserves Compromising Taxation District	Property Taxes	Tax Rates for the Taxation Year		
District			Local Purposes	Other	Total of all
				BCAA	Tax Rates
Lower Nicola Taxation District	All Reserves:	(01) Residential	11.2222	0.1215	11.3437
	including:	(02) Utilities	59.2117	0.5711	59.7828
	Nicola Mameet Indian Reserve No. 1	(03) Unmanaged Forest Land	12.0000	0.0000	12.0000
	Hamilton Creek Indian Reserve No. 7	(04) Major Industry	48.3308	0.7205	49.0513
	Pipseul Indian Reserve No. 3	(05) Light Industry	31.5356	0.3767	31.9123
	Joeyaska Indian Reserve No. 2	(06) Business & Other	25.7853	0.3803	26.1656
	Logan's Indian Reserve No. 2	(07) Managed Forest Land	6.0000	0.0000	6.0000
	Zoht Indian Reserve No's 4, 5 & 14	(08) Recreational Property/Non-Profit Organization	12.0244	0.1434	12.1678
	Speous Indian Reserve No. 8	(09) Farm	17.9569	0.1737	18.1306

Property Class	1996 rate*	1997 rate*	% increase	% of total Merritt rate	
•	*Excluding B.C.A.A. Component			Trace Part Part	
1. Residential	11.0276	11.2222	1.76	100	
2. Utilities	59.1012	59.2117	0.19	100	
3. Unmanaged Forest	12.0000	12.0000	0.00	100	
4. Major Industry	50.6305	48.3308	-4.54	100	
5. Light Industry	31.6362	31.5356	-0.32	10	
6. Business/Other	26.9569	25.7853	-4.35	10	
7. Managed Forest	6.0000	6.0000	0.00	10	
8. Recreational	12.1530	12.0244	-1.06	10	
9. Farm	18.0077	17.9569	-0.28	10	
9. rarm	16.0077	17.7507			

Schedule XV

Railway Right of Way Valuation Criteria

Criteria - basic corridor

- In setting rates under section 27(1)(e) of this bylaw for a continuous strip of land 1. of up to 100 feet in width, or a siding, wye, spur or interchange that must be considered part of the right of way for the track in place of the railway corporation because it meets the criteria set out in Schedule XVI the following criteria apply:
 - a prescribed rate should approximate the rate that is the average for (a) assessments across British Columbia as authenticated by courts of revision on the assessment rolls for the preceding taxation year for parcels of land abutting rights of way for track in place of railway corporations,
 - the average referred to in paragraph (a) may be a weighted average by (b) assessment area or part of an assessment area, and
 - in prescribing a rate, adjustments may be made to reflect restrictions in (c) the title or the size of the land.

Criteria - safe operation

- 2. In setting rates under section 27(1)(e) of this bylaw for land not covered by section 1 that is required to control slope stability, remove snow, secure cuts and fills, protect a line of sight or prevent flooding to allow for the safe operation of track in place of a railway corporation that must be considered part of the right of way for the track in place of the railway corporation because it meets the criteria set out in Schedule XVI, the following criteria apply:
 - a prescribed rate should approximate the median rate for the assessments (a) as authenticated by courts of revision on the assessment rolls for the preceding taxation year for the lowest valued land in each assessment area in British Columbia where land described in this section is located.

Initials:

Schedule XVI

Criteria for Railway Right of Way Definition

Criteria - right of way for track in place

- 1. (1) Land must be considered to be right of way for the track in place of a railway corporation if the following criteria are met:
 - (a) the railway corporation is the interest holder, as defined in section 1 of this bylaw, of the land;
 - (b) the land is not occupied by a person that is not a railway corporation; and
 - (c) the land is
 - (i) a continuous strip of up to 100 feet in width used for the operation of track in place of a railway corporation,
 - (ii) located outside the land described by subparagraph (i) and is used exclusively as an interchange or single siding, wye or spur for the operation of track in place of a railway corporation, or
 - (iii) required to control slope stability, remove snow, secure cuts and fills, protect a line of sight or prevent flooding to allow for the safe operation of track in place of a railway corporation.
 - (2) Despite subsection (1), if land is used as a station ground, a terminal, a freight yard, a stockyard, a marshalling yard, an intermodal terminal, or for another railway use of land, then
 - (a) the portion of that land that is located outside the continuous strip described in subsection (1)(c)(i) must not be considered to be right of way for track in place of railway corporation, and
 - (b) no more than one continuous strip described in subsection (1)(c)(i) may be considered in respect of that land for the purposes of paragraph (a).

Initials:

Schedule XVI

Criteria for Railway Right of Way Definition

Criteria - right of way for track in place

- Land must be considered to be right of way for the track in place of a 1. (1) railway corporation if the following criteria are met:
 - the railway corporation is the interest holder, as defined in section (a) 1 of this bylaw, of the land;
 - the land is not occupied by a person that is not a railway (b) corporation; and
 - the land is (c)
 - (i) a continuous strip of up to 100 feet in width used for the operation of track in place of a railway corporation,
 - located outside the land described by subparagraph (i) and (ii) is used exclusively as an interchange or single siding, wye or spur for the operation of track in place of a railway corporation, or
 - (iii) required to control slope stability, remove snow, secure cuts and fills, protect a line of sight or prevent flooding to allow for the safe operation of track in place of a railway corporation.
 - Despite subsection (1), if land is used as a station ground, a terminal, a (2) freight yard, a stockyard, a marshalling yard, an intermodal terminal, or for another railway use of land, then
 - the portion of that land that is located outside the continuous strip (a) described in subsection (1)(c)(i) must not be considered to be right of way for track in place of railway corporation, and
 - no more than one continuous strip described in subsection (1)(c)(i) (b) may be considered in respect of that land for the purposes of paragraph (a).