

**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 Property Taxation Bylaw Amendment No. 1994,2, dated May 18, 1994 is a true copy of the said by-law.



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Richard Frizell  
Lands and Trust Services,  
a Superintendent as defined in  
Section 2(1) Indian Act RSC 1985



I, the Minister of Indian Affairs and Northern Development, HEREBY  
APPROVE, pursuant to section 83 of the Indian Act, the following amending  
bylaws made by the Lower Nicola Indian Band, in the Province of British  
Columbia, at a meeting held on the 18th day of May, 1994.

- **Lower Nicola Indian Band Property Taxation Bylaw  
Amendment No. 1994,2**
- **Lower Nicola Indian Band Property Assessment Bylaw  
Amendment No. 1994,1**

Dated at Ottawa, Ontario

this 25 day of November 1994.

A handwritten signature in black ink, appearing to be 'R. Shuman'.

**LOWER NICOLA INDIAN BAND**

**PROPERTY TAXATION BYLAW**

**AMENDMENT NO. 1994,2**

MARCH, 1994

## LOWER NICOLA INDIAN BAND

### PROPERTY TAXATION BYLAW AMENDMENT NO. 1994,2

WHEREAS the Band Council of the Lower Nicola Indian Band approved a Property Taxation Bylaw at a duly convened meeting of the Band Council on October 27, 1993 (the "Property Taxation Bylaw") to establish by bylaw a system for the taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess, or use land in the reserve;

AND WHEREAS it is considered to be expedient and necessary that the following Amending Bylaw be enacted for the purposes of updating and correcting the Property Taxation Bylaw as more particularly described below;

NOW BE IT HEREBY RESOLVED that the Band Council of the Lower Nicola Indian Band hereby makes the following Amending Bylaw to the Property Taxation Bylaw;

#### Short Title

1. This Amending Bylaw of the Property Taxation Bylaw may be cited as the Lower Nicola Indian Band Property Taxation Bylaw Amendment No. 1994,2.

#### Interpretation

2. Section 1 of the Property Taxation Bylaw is hereby amended by deleting the definition of "band land register", and deleting the definition of "customary land tenure system".

3. Section 1 of the Property Taxation Bylaw is amended by deleting in the definition of "legal description" the words "or the band land register".

4. Section 1 of the Property Taxation Bylaw is hereby amended by correcting the typographical error in the definition of "named reserves" for the references to "Joeyaska" and "Speous" Indian Reserves.

5. Section 1 of the Property Taxation Bylaw is hereby amended by deleting the definition of "registered owner" and inserting "'registered interest holder' means registered interest holder as defined in the Assessment Bylaw,".

6. Section 1 of the Property Taxation Bylaw is hereby amended in the definition of "taxation district" by deleting the reference to Section 15(1) and inserting Section 18.

## **Taxation Fund and Expenditures**

7. Subsection 12(1.1) of the Property Taxation Bylaw is hereby amended by updating the citation for the *Municipal Grants Act* to R.S.C., 1985 c. M-13 (Canada).

## **Property Exempt From Taxation**

8. Subsection 14(1)(i) of the Property Taxation Bylaw is hereby amended by deleting the words "as amended from time to time".

## **Power To Reduce Taxes By Amount Equal to Provincial Home Ownership Grants**

9. Section 23.2 of the Property Taxation Bylaw is hereby amended by deleting the words "as amended from time to time".

## **Collection Pending Appeals**

10. Section 24 of the Property Taxation Bylaw is hereby deleted in its entirety and the following inserted in its place:

24. Where an appeal or complaint in respect of the completed assessment role is made to a board of review under the Assessment Bylaw, the giving of any notice of appeal or complaint or delay in hearing any appeal or complaint, shall not effect the due date, the delinquency date, the interest date or any liability for payment provided by this Bylaw in respect of tax levied on the assessed value that is the subject of the appeal or complaint; but if the assessment is set aside or the assessed value reduced by a decision of the board of review under the Assessment Bylaw upon completion of the hearing of the appeal or the complaint, then the board shall refund to the taxpayer the tax or excess tax paid by him, or any interest imposed or paid on the tax or arrears.

## **Special Lien and Priority of Claim**

11. Subsection 28(3)(a) of the Property Taxation Bylaw is hereby amended to correct the typographical error in the word "registerable" in the first line.

12. Subsection 28(4) of the Property Taxation Bylaw is hereby amended to delete the words "priority over" and insert "priority in relation to".

### **Sale of Improvements or Proprietary Interest**

13. Subsection 32(10)(b) of the Property Taxation Bylaw is hereby amended by deleting the word "and" in the last line and deleting subsection 32(10)(c) in its entirety.

### **Absconding Taxpayer**

14. Section 34 of the Property Taxation Bylaw is hereby deleted in its entirety and the following substituted in its place:

34(1) Where the surveyor of taxes has reasonable grounds to believe that the taxpayer intends to remove any or all of his or her personal property from the reserve, or intends to dismantle or remove his or her improvement from the reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this Bylaw, the surveyor of taxes shall apply to the council for authorization to immediately commence any of the collection proceedings set out in the Bylaw and abridge or dispense with the time periods required therein.

(2) In the alternative to subsection (1), or upon the request of the council, the surveyor of taxes may initiate proceedings in a court of competent jurisdiction, notwithstanding the fact that the time for payment of taxes has not yet expired.

### **Powers for Recovery**

15. Subsection 36(2) of the Property Taxation Bylaw is hereby amended by correcting the typographical error in the expression "vice versa".

### **Schedules**

16. Schedule II of the Property Taxation Bylaw is hereby amended by correcting the typographical errors in the names of "Joeyaska" and "Speous" Indian Reserves.

17. Schedule III of the Property Taxation Bylaw is hereby deleted and the Schedule attached hereto as Schedule III inserted in its place.

### **Coming Into Force**

18. Section 56 of the Property Taxation Bylaw is hereby amended by deleting the words "on January 1, 1994,".

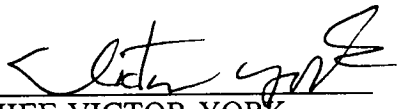
**Transitional Provisions**

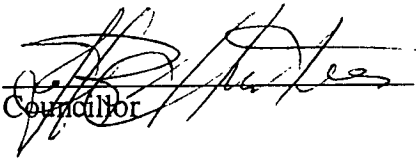
19. For the purposes of the Property Taxation Bylaw and the 1994 property taxation year only, the surveyor of taxes shall be entitled to rely upon and shall use as the basis for the 1994 taxation roll for property subject to taxation under the Property Taxation Bylaw, the property assessments completed by the British Columbia Assessment Authority by December 31, 1993 pursuant to the *Assessment Authority Act* RSBC 1979, c. 21.

**Coming Into Force of Amendment**

20. This Property Taxation Bylaw Amendment shall come into force and effect upon approval by the Minister.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Lower Nicola Indian Band held at the Lower Nicola Indian Band Administration Office, R.R. #1 Site 17 Comp. 18, Merritt, British Columbia, V0K 2B0, this 18 day of May, 1994.

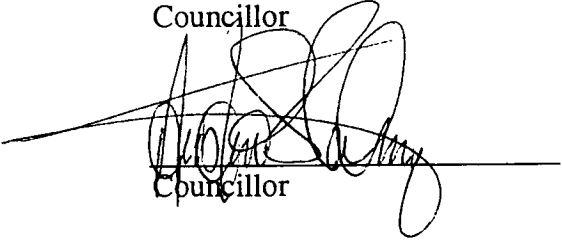
  
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CHIEF VICTOR YORK  
(and Councillor)


  
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SCHEDULE III  
(Section 25)

COSTS PAYABLE BY A TAXPAYER  
ARISING FROM ENFORCEMENT PROCEEDINGS

1. For preparation of and serving any and all notices required by Part 4 on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.: \$35.00 per notice
2. For attending, investigating, making an inventory of, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved: \$40.00 per hour
3. For drafting, filing and executing a lien or encumbrance: \$150.00
4. For sale of improvements or disposition of interests in reserve land, including attending, investigating, inventorying, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: \$40.00 per hour
5. For issuing and registering any and all certificates required by Part 4: \$10.00 per certificate
6. For disbursements, including without limiting photocopying (.30 per page), advertising, storage fees, etc. as and when arising



PROPERTY TAXATION BY-LAW AMENDMENT NO. 1994,2 was made at a duly convened meeting of the Council of the Lower Nicola Indian Band on the 18th day of May 1994.

Voting in favour of the by-law were the following members of the Council:

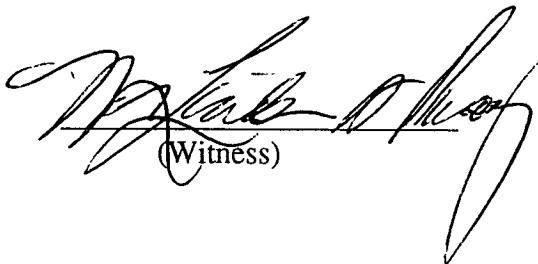
Chief Victor York  
Councillor Austin Sterling  
Councillor James Shuter  
Councillor Francis Shuter  
Councillor Bill John

being the majority of those members of the Council of the Lower Nicola Indian Band present at the aforesaid meeting of the Council.

The quorum of the Council is 5 members.

Number of members of the Council present at the meeting: 5

I, Chief Victor York, do hereby certify that a true copy of the foregoing by-law was mailed to the Minister of Indian Affairs and Northern Development at the Ottawa office pursuant to subsection 82(1) of the Indian Act, this 19th day of May, 1994.

  
(Witness)

  
CHIEF VICTOR YORK