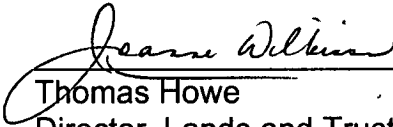


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.1-5 and amendments thereto, I certify that the attached copy of the Cook's Ferry Indian Band Property Tax Expenditure By-Law dated December 9, 2002 is a true copy of the said by-law.



Thomas Howe
Director, 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 by-law made by the Cook's Ferry Indian Band, in the Province of British Columbia, at a meeting held on the 9th day of December 2002.

- **Cook's Ferry Indian Band
Property Tax Expenditure By-law**

A handwritten signature in black ink, appearing to read 'R. D. [unclear]'. The signature is written in a cursive style.

Dated at Ottawa, Ontario this 29th day of August 2003.

Canada

COOK'S FERRY BAND

PROPERTY TAX EXPENDITURE BYLAW

BYLAW NO. 2002-TX02

WHEREAS the *Assessment Bylaw and Taxation Bylaw* were made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.1-5, for the purpose of establishing by bylaw, a system on the reserve lands of the Cook's Ferry Indian Band for the taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the "reserve" (as defined in the Taxation Bylaw);

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be under the authority of a bylaw of the council of the band;

Section 67(5) of the *Taxation Bylaw* authorizes the making of certain expenditures out of property tax revenue from time to time;

Council wishes to authorize expenditures (in addition to those authorized under section 67(5) of the *Taxation Bylaw*) to be made out of property tax revenue from time to time in this bylaw.

NOW BE IT HEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This Bylaw may be cited for all purposes as the *Taxation Expenditure Bylaw*.
2. In this Bylaw, including, without limiting the generality of the foregoing in the recitals and this section,

DEFINITIONS:

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be made out of property tax revenue for the fiscal year for local purposes;

"assessment bylaw" means the *Cook's Ferry Indian Band Assessment Bylaw* approved and passed by the Council on September 25, 1992, and as amended from time to time;

"Band" means the Cook's Ferry Indian Band;

"band council resolution" means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

"community works" includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

"community services" includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

"Council" means the Council of the Cook's Ferry Indian Band, as elected by the Band members from time to time pursuant to the election regulations of the Band;

"fiscal year" means April 1 of a calendar year through March 31 of the following calendar year;

"general government services" includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, bylaws and programs and the administration and operation of departments of the Band;

"Minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

"permitted taxation bylaw expenditures" means those expenditures out of property tax revenue authorized to be made under section 67(5) of the *Taxation Bylaw*;

"public works" includes

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating:
 - (i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;
 - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
 - (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public

lighting within Reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

- (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
- (v) sewage treatment and water treatment works, facilities and plants;
- (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
- (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

- (b) remediating environmentally contaminated Reserve lands; and
- (c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

"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 Band, whether they be designated lands or conditionally surrendered lands or otherwise;

"surveyor of taxes" means the surveyor of taxes appointed by Council under the *Cook's Ferry Taxation Bylaw*;

"taxation bylaw" means the *Cook's Ferry Indian Band Taxation Bylaw* approved and passed by the Council on September 25, 1992 and as amended from time to time;

"utility services" includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

- 3.(1) This Bylaw authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.
- (2) Without limiting the generality of subsection (1) but for greater certainty, this Bylaw authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted taxation bylaw expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

- 4.(1) On or before June 15 in each fiscal year, the surveyor of taxes shall prepare and table with Council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavor to consider such budget and resolution on or before August 31 of the same fiscal year.

- (2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule "A" to this Bylaw.
- (3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this Bylaw shall be made pursuant to an annual property tax budget that has been approved by band council resolution.
- (4) For greater certainty
 - (a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and
 - (b) nothing in this Bylaw shall have the effect of amending section 67(5) of the *Property Assessment and Taxation Bylaw* or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

- 5.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.
- (2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

6. The surveyor of taxes shall administer this Bylaw.

BYLAW REMEDIAL

7. 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 objectives.

MISCELLANEOUS

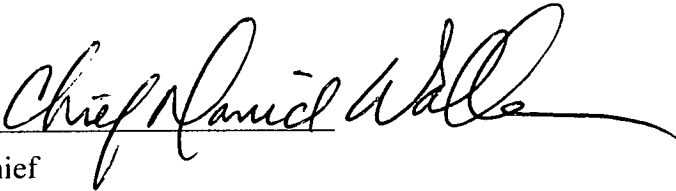
- 8.(1) Headings form no part of this Bylaw but shall be construed as being inserted for convenience of reference only.
- (2) A finding by a court of competent jurisdiction that a section or provision of this Bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this Bylaw or this Bylaw as a whole.
- (3) Where a provision in this Bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
- (4) In this Bylaw words in the singular include the plural, and words in the plural include the

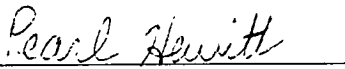
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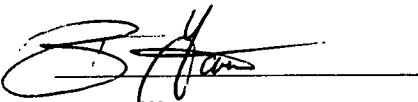
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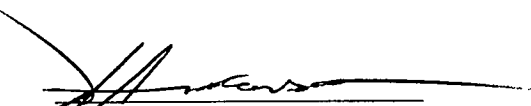
9. This Bylaw shall come into force immediately upon being approved by the Minister.

THIS BYLAW IS HEREBY ENACTED by Council at a duly convened meeting held on the |
9th day of DECEMBER, 2002.


Chief


Councillor


Councillor


Councillor

Schedule A

2003 Annual Property Tax Budget

Account	Department		Amount
Revenues			
613	156	Taxation Revenue	\$ 82,638.10
		Total	\$ 82,638.10
Expenditures			
720	156	Bad Debt	\$ 16,740.64
		Surveyor of Taxes	\$ 5,543.46
		Community Works	\$ 22,000.00
		Public Works	\$ 30,000.00
		Community Services	\$ 5,854.00
725	156	Assessment Roll	\$ 2,500.00
		Total	\$ 82,638.10
		Excess (shortfall) of Revenue over Expenditure	\$ -