CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the "Little Shuswap Indian Band 2007 Railway Right-of-Way Tax Rates By-law approved by the Minister and entitled "Bylaw No. 2007-T03 Little Shuswap First Nations Rates Bylaw" dated May 23, 2007 is a true copy of the said by-law.

Kathy Hankin, A/Associate Director Lands and Trust Services, a Superintendent as defined in Section 2(1) Indian Act RSC 1985

Ministre des Affaires indiennes et du Nord canadien et interlocuteur fédéral auprès des Métis et des Indiens non inscrits



Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indians

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 Little Shuswap Indian Band, in the Province of British Columbia, at a meeting held on the 23rd day of May 2007.

Little Shuswap Indian Band
 2007 Railway Right-of-Way Tax Rates By-law

Dated at Ottawa, Ontario this /b day of

2007.



Little Shuswap Indian Band



BOX 1100, CHASE, B.C. V0E 1M0

TEL: (250) 679-3203

FAX: (250) 679-3220

BAND COUNCIL RESOLUTION

The Council of the LITTLE SHUSWAP INDIAN BAND

Agency: CENTRAL Province: BRITISH COLUMBIA

A quorum for this Band is:

Dated at SQUILAX this 23 day of May AD 2007

TWO

DO HEREBY RESOLVE:

Bylaw No. 2007-T03 Little Shuswap First Nations Rates Bylaw

WHEREAS pursuant to subsection 83(1)(a) of the Indian Act the Council of a band may make bylaws for the purpose of taxation for local purposes of land, or interest in land, including rights to occupy, possess or use land in a reserve and with respect to any matters arising out of ancillary to such purpose;

AND WHEREAS the Council of the Little Shuswap First Nation, (also known as the Little Shuswap Indian Band) enacted the Little Shuswap First Nation Property Assessment and Taxation Bylaw on November 30, 1995 which includes the power to assess and levy property tax on railway right of way of the Canadian Pacific Railway Company pursuant to Regulations Amending The Property Assessment and Taxation (Railway Right-Of-Way) Regulations SOR/2003-373;

NOW BE IT HEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provision of the Indian Act and the Regulations SOR/2003-373 for the purpose of establishing annual rates of taxation of the Right-Of-Way of the Canadian Pacific Railway Company.

- This bylaw may be cited for all purposes as the Little Shuswap First Nation 2007 Railway Right-of-Way Tax Rates Bylaw.
- The tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of this Bylaw.

This Bylaw is hereby enacted by the Council at a duly convened meeting held on the 23rd day of May, 2007.

Chief - Felix Arnouse

Councilor - Wes Francois

Councilor - Teresa Tomma

SCHEDULE "A" Prescribed Tax Rates For the Taxation Year 2007

The Council of the Little Shuswap First Nation hereby adopts the following taxation rates for the 2007 taxation year for the following classes of property:

Class of Property	Tax Rates 2007
10. CPR Right-Of-Way	19.6474