## **CERTIFICATION**

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Kamloops Indian Band Property Taxation and Assessment Amendment Bylaw No. 00-51 dated September 7, 2000 is a true copy of the said by-law.

Kumar Dhir

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

Dated this 24th day of April, 2001.

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 Kamloops Indian Band, in the Province of British Columbia, at a meeting held on the 7<sup>th</sup> day of September 2000.

- Kamloops Indian Band
Property Taxation and Assessment Amendment
Bylaw No. 00-51

Dated at Ottawa, Ontario this 1776 day of Docember 2000.



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#### KAMLOOPS INDIAN BAND COUNCIL RESOLUTION

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DISTRICT: North

PROVINCE: British Columbia

PLACE OF APPROVAL: Kamloops, B.C.

QUORUM: Five

### The Kamloops Indian Band Council does hereby resolve that:

15(B) The assessor shall not in a supplementary roll make a change or amendment that would be contrary to a change or amendment in the assessment roll ordered or directed by the Assessment Review Committee or made as a result of a decision of a court of competent jurisdiction.

- **8.** The Property Assessment By-law is amended by deleting Section 31 and inserting the following provision:
  - 31. (A) Forthwith upon receipt of the Decision Roll referred to in subsection 29(B), the Chairman of the Assessment Review Committee shall:
  - (1) verify that the Decision Roll correctly shows the decisions of the Committee in all appeals made against property assessments;
  - (2) certify the Decision Roll by affixing to it a sworn or affirmed statement verifying that the Decision Roll correctly shows the decisions of the Committee in all appeals; and

(3) forward the Decision Roll as certified to the taxing authority.

Approved at a duly convened meeting of the Chief and Council held in Kamloops this 7th day of September, 2000.

CHIEF: Clarence TO
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### KAMLOOPS INDIAN BAND COUNCIL RESOLUTION.

DATE APPRO	OVED AT	COUNCIL MEET	ING:	September 7, 200	00

DISTRICT: North

PROVINCE: British Columbia

PLACE OF APPROVAL: Kamloops, B.C.

QUORUM: Five

## The Kamloops Indian Band Council does hereby resolve that:

(2) other circumstances which amount to undue hardship.

- (B) The Request for Remission of Taxes must be received by Council by no later than 60 days after the mailing of a tax notice. No requests received after this date will be considered.
- (C) Upon receipt of the Request for remission of taxes, Council, in its sole discretion, may
  - (1) reject or approve the application in whole or in part;
  - (2) specify conditions to be met by the taxpayer prior to the remission going into effect, and the consequences of the conditions not being met;
  - (3) reduce or cancel the taxes, penalties, interest, costs or other charges; or
  - (4) extend the time for payment of taxes, penalties, interest, costs or other charges for a specified time.
- (D) Decisions made by Council under this section regarding a Request for Remission are final and are not subject to review or appeal.
- 6. The Property Assessment By-law is amended by deleting Sections 14 (E) and (D) and inserting the following provision:
  - 14 (E) Technical, clerical or other changes or corrections shall not be made to the assessment roll by the assessor or anyone pursuant to this section, after the mailing of assessment notices as provided in Section 16, except pursuant to a decision of the Assessment Review Committee.
- 7. The Property Assessment By-law is amended by deleting Section 15(B) and inserting the following provision:

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Comments:



#### KAMLOOPS INDIAN BAND COUNCIL RESOLUTION

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DISTRICT

North:

PROVINCE: British Columbia

Kamloops, B.C. PLACE OF APPROVAL

> QUORUM: Five.

# he Kamloops Indian Band Council does hereby resolve that

After receiving the decision of a court of competent jurisdiction or on any appeal therefrom and from which no further appeal has or can be taken, affecting the assessment roll, the Assessment review Committee shall direct the assessor to make any necessary amendment to the assessment roll in accordance with the decision.

- The Property Assessment By-law is amended by deleting the current Section 16(A) (1) and replacing it with the following:
  - either deliver, or direct the assessor to deliver, to every person listed in the assessment roll whose real property or interest in real property is assessed, an assessment notice in the prescribed form, and
- Section 18 (B) of the Property Taxation By-law is amended by deleting the word "collection" and replacing it with the word "collector".
- The Property Taxation By-law is amended by the addition of the following Section, immediately following Section 18:
  - Council may, at any time after the mailing of tax notices for that year, receive a petition from an interest holder of property, which declares that an interest holder of property is unable to pay taxes levied against them, for reason of
    - (1) undue hardship for the taxpayer by reason of extreme poverty or sickness,

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## KAMLOOPS INDIAN BAND COUNCIL RESOLUTION

DATE APPROVED AT COUNCIL MEETING September 7, 2000

DISTRICT

PROVINCE British Columbia

PLACE OF APPROVAL

Kamloops, B.C.

QUORUM

Five

North

The Kamloops Indian Band Council does hereby resolve that:

#### KAMLOOPS INDIAN BAND

### PROPERTY TAXATION AND ASSESSMENT AMENDMENT

BY-LAW NO: 00-51

### WHEREAS:

In 1990, the Kamloops Indian Band Assessment By-law, and the Taxation By-law, were passed pursuant to Section 83 of the *Indian Act*.

## AND WHEREAS:

It is necessary to make certain amendments to the aforesaid By-laws, and to adopt a further by-law for the purposes of implementing Kamloops Indian Band's taxation system.

#### BE IT HEREBY RESOLVED:

That the Chief and Council of the Kamloops Indian Band enacts the following By-law pursuant to the Indian Act, and in particular, Section 83 of the Indian Act:

- 1. This By-law may be cited as the Property Taxation and Assessment Amendment By-law No: 00-51.
- 2. The Property Assessment By-law is amended by adding the following Section, immediately after Section 30:

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