

CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Deputy Minister's approval Orders dated 30th day of August 1993 and the 5th day of November 1993, and the **Bonaparte Indian Band** "Property Tax Amending By-Law No.1 (1993)" dated 25th day of August 1993, is a true copy of the said Orders and By-law.



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Richard Frizell, Director,  
Lands, Revenues and Trusts,  
a Superintendent as defined in  
Sec. 2 (1) Indian Act, RSC 1985.

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

On behalf of the Minister of Indian Affairs and Northern Development, I  
HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following  
by-law made by the Bonaparte Stuctweseme Indian Government of the  
Shuswap Nation, in the Province of British Columbia, at a meeting  
held on the 21st day of July, 1993.

**Bonaparte Indian Band Taxation Amending By-law No. 1 (1993)**

Dated at Hull, Quebec

this 30<sup>th</sup> day of August 1993.

A handwritten signature in cursive script, appearing to read 'Dan E. Goodleaf'.

Dan E. Goodleaf  
Deputy Minister

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

On behalf of the Minister of Indian Affairs and Northern Development, I  
HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, an amendment  
to the Order dated the 30th day of August, 1993 which approved the  
**Bonaparte Indian Band Taxation Amending By-law No. 1 (1993).**

The reference in that Order to the meeting held by the Bonaparte Indian Band  
on the 21st day of July, 1993 is hereby amended to read that the meeting was  
held by the Bonaparte Indian Band on the 25th day of August, 1993.

Dated at Hull, Quebec

this *5th* day of *November* 1993.

  
Dan E. Goodleaf  
Deputy Minister

**PROPERTY TAX AMENDING BY-LAW NO.1 (1993)**

**WHEREAS** the Bonaparte Indian Band Property Tax By-law was approved pursuant to section 83 of the Indian Act on June 23, 1993.

**AND WHEREAS** certain standard dates contained in the Bonaparte Indian Band Property Tax By-law are now past.

**AND WHEREAS** it is necessary to make amendments to the dates contained in the Bonaparte Indian Band Property Tax By-law for the transition year 1993 only.

**BE IT HEREBY RESOLVED** that the Chief and Council of the Bonaparte Indian Band enacts the following by-law pursuant to section 83 of the Indian Act.

**1. SHORT TITLE**

This by-law may be cited as the Property Tax Amending 1993 Transition Year By-law.

- 2.** Section 11 of the Bonaparte Indian Band Property Tax By-law (the Taxation By-law) is amended by deleting it and substituting the following:

Commencing in the year 1993, and for the purposes of the 1993 taxation year on or before September 18, 1993, and for every year thereafter on or before the 31st day of May in each calendar year, the Council of the Band shall adopt a by-law to impose tax rates on property which is subject to taxation by this by-law according to the assessed value of that property. Taxes levied under this by-law relate to the calendar year in which the levy is first made and are based upon the assessed values of the land and improvements as determined by the provisions of the Assessment Act of the Province of British Columbia and of the regulations under that Act.

For the purposes of imposing taxes on property which is subject to taxation the Council of the Band may by-law establish different tax rates for such categories of taxes as the Council of the Band deems appropriate.

- 3.** Section 12 of the Property Tax By-law is amended by deleting it and substituting the following:

taxes are due as of October 30 for 1993 and June 30 thereafter in the year in which they are levied.

4. Section 16 of the Property Tax By-law is amended by deleting it and substituting the following:

- (1) The assessor shall undertake the initial valuation no later than August 31, 1993, and subsequent valuations shall be carried out as required and at least once every year thereafter.
- (2) For the purpose of determining the value of property for an assessment roll, the assessor shall use the valuation date of July 1 of the year preceding the taxation year.
- (3) The value of property for an assessment roll is to be determined as if on the valuation date
  - (a) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date, and
  - (b) the permitted use of the property and of all other properties are the same as on October 31 following the valuation date.

5. Section 19 is amended by deleting it and substituting the following:

No later than September 10 for the 1993 taxation year and no later than December 31 in each year thereafter the tax administrator shall prepare an assessment roll containing the following:

- a) a brief description of each parcel of taxable land or interest in land;
- b) the name and address of the person liable for taxes in respect of each parcel of taxable land or interest in land;
- c) the value of each parcel of taxable land or interest in land, as determined under Part VII; and
- d) the annual land tax in respect of each parcel, and where applicable, the tax payable with each payment of rent.

6. Sub-section 41(3) amended by deleting it and substituting the following:

The Board of Revision shall make best efforts to complete all hearings no later than November 15 in 1993 and thereafter no later than March 15 of the taxation year in which the appeal was made.

7. Sub-section 45(h) is amended by deleting it and substitution the following:

make best efforts to complete the hearings no later than December 30, of 1993 and no later than July 31 thereafter of the taxation year in which the appeal was made.

8. Sub-section 46(1) is amended by deleting it and substituting the following:

Subject to sections 47 and 48, taxes are due and payable as of October 30, 1993, and as of June 30 of each year thereafter notwithstanding that an appeal under Part XI may be pending.

9. Sub-section 60(1) is amended by deleting it and substituting the following:

In February following the taxation year 1993 and in January following the year for which taxes are imposed for every year thereafter, the tax administrator shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayer. The list shall be submitted to the Band Council who shall, subject to section 60(2), approve collection proceedings be taken on all overdue taxes.

10. The definition of reserve in sub-section 2(1) is amended by deleting it and substituting the following:

"Reserve" means the following Bonaparte Indian reserves: Upper Hat Creek #1, Lower Hat Creek #2, Bonaparte #3, Loon Lake #4, Mauvais Rocher #5, and Grasslands #7

**APPROVED AND PASSED** at a duly convened meeting of the Band Council of the Bonaparte Indian Band held at the Bonaparte Indian Band Administration Office, Box 669, Cache Creek, British Columbia, VOK IHO, this 25th day of August, 1993.

MOVED BY Randy Porter SECONDED BY Terry Porter

**A QUORUM OF BAND COUNCIL CONSISTS OF 4 COUNCILLORS**

Jerry Pat  
Chief  
(AND COUNCILLOR)

Luth Zebot  
Councillor

Randy Porter  
Councillor

Roger Porter  
Councillor

Bernard Henne  
Councillor

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Councillor