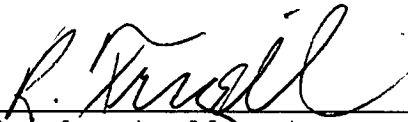


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Lheidli T'enneh Nation Indian Band Taxation and Assessment Amending By-Law 1997-1, dated 15th. day of October, 1997 is a true copy of the said by-law.


Richard Frizell, Director
Lands and Trust Services,
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

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 Lheidli T'enneh Nation Indian Band, in the Province of British
Columbia, at a meeting held on the 15th day of October, 1997.

- **Lheidli T'enneh Nation Indian Band
Taxation and Assessment Amending Bylaw 1997-1**

Jane Stewart

- Dated at Ottawa, Ontario this 24th day of October, 1997.

Canada

Lheidli T'enneh Nation Indian Band
Taxation and Assessment Amending Bylaw No. 1997-1

WHEREAS the Lheidli T'enneh Nation Indian Band Taxation and Assessment Bylaws were approved pursuant to Section 83 of the Indian Act on June 23, 1993.

AND WHEREAS the Lheidli T'enneh Nation Indian Band would like to move from a biennial roll system to an annual roll system to be concurrent with the Province of British Columbia.

AND WHEREAS it is necessary for the efficient operation of the taxation system to make certain amendments to the foresaid bylaws.

BE IT HEREBY RESOLVED that the Chief and Council of the Lheidli T'enneh Nation Indian Band enacts the following bylaw pursuant to Section 83 of the Indian Act.

1. Short Title

This Bylaw may be cited as the Lheidli T'enneh Nation Indian Band Taxation and Assessment Amending Bylaw No. 1997-1.

2. Assessment Bylaw

Interpretations

The definition of "assessment roll" has been amended to read as follows:

"assessment roll" "assessment roll" includes a supplementary roll.

The definition of "improvements" has been amended by deleting it and substituting it by the following:

"improvements" (1) means any building, fixture, structure or similar thing constructed, or placed on or in the reserve and, or water over the reserve land, or on or in another improvement, but does not include any of the following things unless that thing is a building or is deemed to be included in this definition by subsection (2):

(a) production machinery;

- (b) anything intended to be moved as a complete unit in its day to day use;
- (c) furniture and equipment that is not affixed for any purpose other than its own stability and that is easily moved by hand;

(2) Without limiting the definition of "improvements" in subsection (1), the following things are deemed to be included in that definition unless excluded from it in subsection (3):

- (a) anything that is an integral part of a building or structure and is intended to serve or enhance the building or structure, including elevators, escalators and systems for power distribution, heating, lighting, ventilation, air conditioning, communications, security and fire protection;
- (b) any building or structure that is capable of maintaining a controlled temperature or containing a special atmosphere, including dry kilns, steam chests, greenhouses and cooling towers;
- (c) any lighting fixture, paving and fencing;
- (d) any
 - (i) piling, retaining walls and bulkheads, and
 - (ii) water system, storm drainage system and industrial or sanitary sewer system,the value of which is not included by the assessor in the value of the land;
- (e) any foundations, such as footings, perimeter walls, slabs, foundations for machinery and equipment;
- (f) any pipe racks, tending platforms, conveyor structures, log decks and supports for machinery and equipment, including structural members comprising trestles, bents, truss and joint sections, stringers, beams, channels, angles and similar things;

- (g) any aqueducts, dams, reservoirs and artificial lagoons and any tunnels other than mine workings;
 - (h) any roads, airstrips, bridges, trestles and towers, including ski towers;
 - (i) any mains, pipes or pipelines for the movement of fluids or gas;
 - (j) any track in place, including railway track in place;
 - (k) any pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, substations, conduits, and mains that are used to provide electric light, power, telecommunications, transportation and similar services, including power wiring for production machinery up to the main electrical panels or motor control centre, those panels and that centre;
 - (l) any vessels, such as tanks, bins, hoppers and silos, with a prescribed capacity and any structure that is connected to those vessels;
 - (m) docks, wharves, rafts and floats;
 - (n) floating homes or other floating structures and devices that are used principally for purposes other than transportation;
 - (o) that part of anything referred to in paragraphs (a) to (o) or of any building, fixture, structure or similar thing that, whether or not completed or capable of being used for the purpose which it is designed,
 - (i) is being constructed or placed, and
 - (ii) is intended, when completed, to constitute, or will with the addition of further construction constitute, any of those things;
- (3) The following categories and types of things which are deemed to be included in the definition of “improvements” in subsection (2) are excluded from the definition of “improvements”, but any foundations associated with them are not excluded;
- (a) portable elements of communications, security or fire protection systems;
 - (b) bucket elevators;

- (c) fans, motors, piping other than piping used to supply fuel, or other equipment that is used to control or provide the temperature, irrigation or atmosphere within a dry kiln, steam chest, greenhouse, cooling tower, controlled atmosphere warehouse or cold storage warehouse, and all ventilating and heating equipment used for process purposes in farms as set out in subsection 2(b);
- (d) coolers, freezers or controlled environment cabinets that are
 - (i) of a modular walk-in or reach-in type, and
 - (ii) located within a building or structure, and any associated machinery and controls;
- (e) portable lighting or portable lighting plants;
- (f) those pumps, motors, travelling screens, travelling cranes and hoists, filters chlorinators, skimmers, aerators and similar things that are in water or sewer systems;
- (g) in the case of rail car and truck dumpers, lifts for marine vessels, platforms scales, hoppers, stacker-reclaimers, conveyors, screw conveyors and travelling cranes, their moving parts and all controls related to their moving parts;
- (h) casings for screw conveyors or bucket elevators;
- (i) those catwalks or tending platforms that are principally mounted on or are supported either by an improvement exempted by the bylaw or by production machinery;
- (j) idler arms for conveyors;
- (k) chip or hog blow lines;
- (l) J-bar or tray sorters, excluding any enclosure and associated framing;
- (m) turbines, generators and related controls;

- (n) those surface tows or aerial chairs, gondolas or tramways that are supported by towers, including their cables, sheave assemblies, bull wheels, motors and controls;
- (n.1) snow making systems except piping or associated structures;
- (o) haul roads within active mine pits;
- (p) subject to paragraph (c), piping in a plant that is within property classified for assessment purposes as Class 4 or 5, other than that portion of piping which supplies or moves:
 - (i) water that is used for drinking, cooking or personal hygiene,
 - (ii) water to the beginning of a plant process for use in that process,
 - (iii) materials that are used for fire protection,
 - (iv) fuel or steam that is used for heating or power production,
 - (v) materials to the point where major processing of the materials begins,
 - (vi) industrial or non-industrial waste or
 - (vii) materials that have been refined, manufactured or otherwise processed in the plant and which are not subject to any further refinement, manufacturing or other processing in that plant;
- (q) casings or piping in oil or gas wells;
- (r) electrical distribution equipment and materials, not including the load break switch or circuit breaker referred to in subparagraph (ii), that are located
 - (i) within properties classified for assessment purposes as Class 4, 5 or 6 , and
 - (ii) between a medium voltage load break switch, or a medium voltage circuit breaker, and production machinery, where “medium voltage” is 601 volts to and including 15 kilovolts and the load break switch or circuit breaker is located , as determined by the current flow, immediately before a distribution transformer that serves the production machinery;

- (s) portable power or generating facilities;
- (t) the following vessels:
 - (i) cyclones, dust and particulate collectors or separators, power and recovery boilers, furnaces used in industrial processes, rotary dyers, rotary kilns, rotary mixers, compressor tanks, evaporators, heat exchangers, electrolytic cells, electrolytic tanks, stripping or scrubbing vessels or expansion tanks;
 - (ii) those floatation cells, crushers, grinding mills, dewatering filters, primary and secondary leach filters, aeration columns, carbon columns, heavy media separators and floatation columns that are used in the mining industry;
 - (iii) those rotary modulizers, absorption towers, cottrell treaters, humidifying towers, spray towers, glover towers, hot treaters, mist eliminators, melting pots, scrubbers and acidifiers that are used in the smelting industry;
 - (iv) those cat cracker columns, desalters, atmospheric columns, vacuum columns, rectifier columns, fractionator columns, reactors, distillation towers, reformer stacks, asphalt oxidizers, hydrotreater units, reformer units, platformer units crude units, alkylation units, fluid cat cracker units isomerization units, rerefined oil process units, blending or shipping kettles, oxidation towers, gas or oil separator towers, emulsion treater towers, condensate accumulators, contractor towers reboliers, stills, instrument air receivers, treater pressure filters, treater zeolite softeners, water treater towers, coalescers, inlet scrubbers, sour water stripper towers, condensate receivers, sulfreen reactors, converters, reflux accumulators, water wash towers, methanol towers, methanol degassers, methanol strippers, instrument air receivers, dehydrator towers, separator towers, demethanizer towers, refrigerant receivers, refrigerant blowcases and condensers, except

colling condensers that are used in the petroleum and gas industry;

(v) those resin blenders, batch or continuous digester vessels, bleaching towers, demineralizers, water softeners, chlorine or chlorine dioxide generators, air receivers steaming vessels (TMP), deaerators, impregnation vessels, oxygen reactors, repulpers, oxygen drum washers, preheaters, brown stock decker washers and brown stock steam vessels that are used in the forest industry;

(vi) those distillation towers, graphite cells, synthesizer towers, cooler vessels, solution treaters, hydrogenerator treaters, rotary pebble mills, prilling towers, degasser eliminators, vacuum dryers, methanator units, extractor units, reboilers, converters, still columns, kettles, untreated chlorate dryers, deaerator systems and steam drums that are used in the chemical industry;

(vii) those spas, hot-tubs and swimming pools that are free standing and any associated machinery and controls.

The definition of **“interest holder”** has been amended by deleting it and substituting it by the following:

“interest holder” includes a person who has an interest in land or improvements or both within the reserve, including rights to occupy, possess or use land or improvements or both within the reserve and also a person who simply occupies land or improvements or both within the reserve.

The definition of **“interest”** has been added to the interpretation section of the Assessment Bylaw.

“interest” **“interest”** includes any legal or beneficial right, title, estate or interest;

The definition of **“land”** has been amended by removing it subsection (c) and replacing it with the following;

(c) sand and gravel;

The definition of **“manufactured home”** has been added to the interpretation section of the Assessment Bylaw.

“manufactured home” **“manufactured home”** or **“mobile home”** means

- (i) any structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactures to be moved from one place to another by being towed or carried and to provide
 - (a) a dwelling house or premises,
 - (b) a business office or premises,
 - (c) accommodation for any other purpose other than those referred to in paragraphs (a) and (b),
 - (d) shelter for machinery or other equipment, or
 - (e) storage, workshop, repair, construction or manufacturing facilities.

- (ii) for the purposes of assessment, **“manufactured”** or **“mobile”** home shall be deemed to be an improvement unless exempted by resolution of the Bands’ Chief and Council.

The definition of **“occupier”** has been added to the interpretation section of the Assessment Bylaw.

“occupier” **“occupier”** means a person who, for the time being, is in actual occupation of land or improvement or both within the reserve;

The definition of **“person”** has been amended by deleting it and substituting it by the following:

“person” **“person”** in addition to it’s ordinary meaning, includes a partnership, syndicate, association any government or any agency or political subdivision thereof, or any corporation and the agent and trustee of a person;

The definition of **“production machinery”** has been added to the interpretation section of the Assessment Bylaw.

“production machinery” **“production machinery”** means any

- (a) engine
- (b) motor, or
- (c) machine

used to manufacture, process, repair or convey a product;

Section 26(1) has been amended by deleting it and substituting it by the following:

26. (1) In this bylaw

“actual value” “actual value” means the price which land and improvements might reasonably be expected to bring if held in fee simple off reserve and offered for sale in the open market on the valuation date;

26. (1)(a) For the purposes of determining the actual value of property, the valuation date is July 1 of the year during which the assessment roll is completed.

26. (1)(b) The actual value of property for an assessment roll is to be determined as if on the valuation date

- (i) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date, and
- (ii) the permitted use of the property and all other properties were the same as on October 31 following the valuation date.

Section 2(1) of the Assessment Bylaw has been amended by deleting it and substituting it by the following:

2. (1) The assessor shall, when so directed by Chief and Council not later than December 31 of each year, complete a new assessment roll in which he shall set down each property liable to assessment within the reserve and give to every person named in the assessment roll a notice of assessment, and in each case the roll so completed shall, subject to this bylaw, be the assessment roll for the purposes of taxation during the calendar year following completion of that roll.

Sections 2 (1.1), (1.2), (1.3), (1.4), (1.5) and (1.6) are repealed.

Section 2(3) has been amended by deleting it and substituting it by the following:

(3) The assessor may, when completing an assessment roll make reference to the records of the land title office or the Reserve Land Register as those records stood on November 30 of the year in which the assessment roll is completed.

Section 11(2) (f) is amended by deleting it and substituting it by the following:

- (f) a person's making of an incorrect return, required under this or any other bylaw.

Section 11 (3) is amended by deleting it and substituting it for by the following:

- 11 (3) Notwithstanding Section 9 and 10, and in addition to supplementary assessments under subsection (1) and (2), the assessor may at any time before December 31st of each year following the return of the completed assessment roll under Section 6, correct errors and supply omissions in the completed assessment roll by means of entries in a supplementary assessment roll.

Sections 11(5,) (6),(7) are repealed.

Sections 11 (8) (a) and (b) are repealed.

Section 11 (8) has been amended by deleting it and substituting it by the following:

- (8) Nothing in subsection (1), (3) or (4) authorizes the preparation of a supplementary roll, or the correction of a roll, for the purpose of changing or updating an assessment roll, completed as required by Section 2 (1), later than 12 months after the completion of that assessment roll.

Section 26 (3.4) is repealed.

Section 26.1 (1) is amending by deleting the words "**industrial improvement**" means an improvement that is part of plant that is designed, built and can be used for the purpose of one or more of the following: and substituting the following words:

"industrial improvement" means an improvement that is part of a plant that is designed and built for the purpose of one or more of the following:

Section (e) under the definition of "**industrial improvement**" is amended by deleting it and substituting it by the following:

- (e) producing, manufacturing, processing or refining of petroleum or natural gas;

Section 26.1(1) is amended by adding to the end of the definition of “**industrial improvement**” the following paragraph:

“notwithstanding that the plant cannot be operated as a going concern or is temporarily or permanently unprofitable, but does not include an improvement exempted under subsection (1.1).

Section 26.1(1.1) has been added as follows:

26.1 (1.1) The Band Chief and Council may for reason of economic adversity, pursuant to Section 34 of the Lheidli T'enneh Nation Indian Band Taxation Bylaw, exempt from the definition of “industrial improvements” improvements in a plant or class of plant that has less than a prescribed capacity and may prescribe different capacities of plants and shall notify the assessor of such exemptions.

Section 26.1 (4) is repealed.

Section 26.2 is repealed.

Sections 27 (1) (a), (b), (c), (d) and (e) are amended by deleting them and substituting them by the following:

27 (1) Notwithstanding Sections 26 and 26.1, the Assessor shall, by using rates established by regulation under the Assessment Act, R.S.B.C 1996, c.20, determine the values of the following properties:

- (i) the pole lines, metallic or fibre optic cables, tower, poles, wires, transformers, pipelines, conduits, and mains of a tele-communications corporations;
- (ii) the track in place of a railway corporation, whether the track is on highway, or on a privately held, owned or occupied right of way, or on Band land;
- (iii) the pipe lines of a pipe line corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right-of-way, but not including pumping equipment, compressor equipment, storage tanks and buildings;
- (iii) the right-of-way for pole lines, cables, towers, wires, transformers, conduits, main and pipe lines referred to in paragraphs (i) and (iii);
- (v) the right-of-way for track referred to in paragraph (ii);

Subsections 27(6) and 27(7) are amended by deleting them and substituting them by the following:

- 27 (2) For the purposes of subsection (1) (iv), "right-of-way" does not include land and improvements of which the corporation is not an interest holder within the meaning of this bylaw.
- 27 (3) For the purposes of subsection (v) "right-of-way" means land which meets the following criteria:
- (1) (a) the railway corporation is the interest holder, as defined in the Assessment Bylaw, of the land;
 - (b) the land is not occupied by a person that is not a railway corporation, and
 - (c) the land is
 - (i) a continuous strip of up to 100 feet in width used for the operation of track in place of a railway corporation,
 - (ii) located outside the land described by subparagraph (i) and is used exclusively as an interchange or single siding, wye or spur for the operation of track in place of a railway corporation, or
 - (iii) required to control slope stability, remove snow, secure cuts and fills, protect a line of sight or prevent flooding to allow for the safe operation of track in place of a railway corporation.
- (2) Despite subsection (1), if land is used as a station ground, a terminal, a freight yard, a stockyard, a marshalling yard, an intermodal terminal, or for another railway use of land, then
- (a) the portion of that land that is located outside the continuous strip described in subsection (1) (c) (i) must not be considered to right of way for track in place of a railway corporation, and
 - (b) no more than one continuous strip described in subsection (1) (c) (i) may be considered in respect of that land for the purposes of paragraph (a).
- 27 (4) For the purpose of applying subsection (1) (ii), the track in place of a railway corporation is inclusive of all structures, erections and things, other than such buildings, bridges, trestles, viaducts, overpasses and similar things, coal bunkers, corrals, stand pipes, fuel oil storage tanks, oil fueling equipment, water tanks, station houses, engine houses, roundhouses, turntables, docks, wharves, freight sheds, weigh scales, repair and cleaning shops and equipment, boiler houses, offices, sand towers and equipment, pavement, platforms, yard fencing and lighting, powerhouses, transmission stations or substations, and the separate equipment for each of them, as are necessary for the operation of the railway.

Section 36.1 (1) is amended by deleting it and substituting it by the following:

36.1 (1) Where land and improvements or all are held or occupied in the manner referred to in Sections 34, 35 or 36 by 2 or more persons, and there is no paramount interest holder, the land and improvements or all shall be assessed in the names of those persons jointly.

Sections 36.1 (2) and (3) are repealed.

Section 41.1 (1) has been added as follows:

Board of Review to be Notified

- 41: (1) The assessor shall notify the Board of Review if any of the following circumstances apply:
- (a) because of a change of an interest holder that occurs after November 30 and before the following January 1;
 - (i) land or improvements of both that were not previously liable to taxation become liable to taxation, or
 - (ii) land or improvements or both that were previously liable to taxation cease to be liable to taxation;
 - (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or is destroyed;
 - (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the home is purchased by the owner of land that has been assessed;
 - (d) after November 30 and before the following January 1, land or improvement or both are transferred to or from the British Columbia Hydro and Power Authority;
 - (e) land or improvements or both that are owned by the British Columbia Hydro and Power Authority are held or occupied by another person, and that person's interest commences or terminates after November 30 and before the following January 1.

Section 41.1 (2) has been added as follows:

- (2) Any matter that the Board of Review is notified of under subsection (1) shall be treated as an error or omission in the completed assessment roll, and notice of the matter shall be treated by the Board as a complaint.

Sections 41 (5) (a) and (b) have been amended by deleting them and substituting them by the following:

- 41 (5) Notice in writing of every complaint in respect to an entry in an assessment roll shall be delivered to the assessor not later than January 31st for the year in which the assessment roll is completed;

Section 41 (6) is repealed.

Section 41 (7) is repealed.

Section 44 is amended by deleting it and substituting it by the following:

44. A person making a complaint under section 41 may leave the assessor an address to which notices for that person shall be sent.

Section 45(1.1) is added as follows:

- 45 (1.1) No increase in the amount of assessment and no change in classification shall be directed under clause 45 (1) until after five days notice of the intention to direct the increase or change and of the time and place of holding the adjourned sittings of the Board of Review at which the direction is to be made, has been given by the assessor to the assessed interest holders of the property on which the assessments are proposed to be increased, or changed as to classification. A party interested, or their solicitor or agent duly authorized under this bylaw, if they appear, shall be heard by the Board of Review.

Section 45 (3) is repealed.

Section 54 (1) is amended by deleting it and substituting it by the following:

54. (1) The Board of Review shall cause its written decisions regarding any complaint or recommendation (upon their being rendered) to be forwarded, without reasonable delay, to the Assessor and the Surveyor of Taxes of the Lheidli T'enneh Nation.

Section 54(3) is repealed.

The following section has been added to the Assessment Bylaw.

Appeals From the Board of Review

- 55.(1) At any stage of the proceedings before it, the Board of Review ("Board") may submit, in the form of a stated case for the opinion of a court of competent jurisdiction ("Court"), a question of law arising in the appeal and, in such instance, shall suspend the proceedings and reserve its decision until the opinion of the final appellate court has been given and then the Board shall decide the appeal in accordance with the opinion of the Court.
- (2) A person affected by a decision of the Board on appeal, may require the Board to submit a case for the opinion of a court of competent jurisdiction on a question of law only, by delivering, within thirty (30) days after receipt of the decision of the Board:
- (i) a written request to the Board to state a case; and
 - (ii) a copy of the person's written request to the Board to all persons affected by the decision of the Board.
- (3) The Board shall, within thirty (30) days after receipt of a notice given under subsection (2), submit the case in writing to the Court.
- (4) The costs of and incidental to a stated case shall be at the discretion of the Court.
- (5) Where a case is stated, the Board shall promptly file the case, together with a certified copy of evidence dealing with the question of law taken during the appeal, in the court registry and it shall be brought on for hearing within one month from the date on which the stated case is filed.
- (6) The Court shall hear and determine the question of law and shall give its opinion within 2 months of the hearing and cause it to be remitted to the Board. In the alternative, the Court may send the case back to the Board for amendment in which case the Board shall make amendments as may be directed by the Court and return the case to the Court for its opinion.
- (7) An appeal on a question of law may be taken by a person affected from the decision of the Board to an appellate court of competent jurisdiction upon leave for such appeal being granted by an appellate court of competent jurisdiction.

- (8) Upon receipt of the opinion of the Court of the appellate court on a stated case or on an appeal, the Board shall, if the opinion of the Court is at variance with the decision of the Board, direct the assessor to make such amendments to the assessment roll as may be necessary to give full force and effect of the opinion of the Court or appellate court.

Section 82 is repealed.

Section 102 (1) (a) is amended by deleting it and substituting it by the following:

- (a) "annual depreciation rate" is the percentage set out in BC Reg. 379/88, the Depreciation of Industrial Improvements Regulation, as amended from time to time, pursuant to the Assessment Act, RSBC 1996, c20, for the category of plant which the industrial improvement is a part, and

Sections 111, 112 and 113 are repealed.

Sections 121, 123, 124 and 125 are repealed.

Section 131, 132, 133, 134 and 135 are repealed.

Sections 151, 152, 153, 154, 155, 156, 157, 158, 159 and 160 have been amended by deleting them and substituting them by the following:

151. Land and improvements shall be classified in accordance with the classifications established under the Assessment Act, RSBC 1996, c.20 and regulations under that Act, as amended from time to time.
152. An application by the occupier/lessee to have all or part of his land classified as farm shall be set out in the form available at the office of the assessor.
153. The Assessor shall set the standards for the classification of land as farm in accordance with the Assessment Act RSBC 1996, c.20.

Section 175 (1) is amended by deleting it and substituting it by the following:

Appointment of Assessor

175. (1) The Chief and Council shall appoint an assessor.

Sections 201, 202, 203, 204, 205, 206 and 207 are repealed.

Schedules "A", "B", "C" and "D" to the Assessment Bylaw have been repealed.

3. Taxation Bylaw

Interpretation

The definition of “**assessment roll**” has been amended by deleting it and substituting it by the following:

“**assessment roll**” “**assessment roll**” includes a supplementary assessment roll and includes anything recorded as an addendum to the assessment roll under the Assessment Bylaw;

The definition of “**interest holder**” has been amended by deleting it and substituting it by the following:

“**interest holder**” “**interest holder**” means an interest holder as defined in the Assessment Bylaw.

The following definition have been added to the interpretation section of the Taxation Bylaw.

“**interest**” “**interest**” means interest as defined in the Assessment Bylaw.

“**occupier**” “**occupier**” means interest as defined in the Assessment Bylaw.

Section 10(4) of the Taxation Bylaw has been added as follows:

- (4) For the 1998 taxation year, any dates, time or periods established under this bylaw or the Assessment Bylaw, shall be changed or extended by such reasonable amount or amounts as may be necessary to permit, enable and allow the effective and efficient implementation and administration of this bylaw and the Assessment Bylaw.

APPROVED AND PASSED at a duly convened meeting of the Lheidli T'enneh Nation Indian Band at the Lheidli T'enneh Nation Indian Band Administration Office, Prince George, British Columbia, V2N 2H8 this 15 day of OCTOBER, 1997.

MOVED BY Ken Seymour SECONDED BY Genevieve Paul

A QUORUM OF BAND COUNCIL CONSISTS OF 2 COUNCILLORS

B Seymour
CHIEF

[Signature]
COUNCILLOR

G Paul
COUNCILLOR

COUNCILLOR

COUNCILLOR