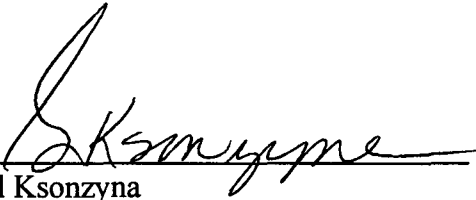


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Lower Kootenay Indian Band By-law No. 1998-TX-01(Rates) dated April 27, 1998 is a true copy of the said by-law.



Gail Ksonzyna
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 bylaw made by the Lower Kootenay Indian Band, in the Province of British Columbia, at a meeting held on the 27th day of April, 1998.

- **Lower Kootenay Indian Band
Bylaw No. 1998-TX01 (Rates)**

Jane Stewart

Dated at Ottawa, Ontario this 1st day of June, 1998.

Canada

**LOWER KOOTENAY INDIAN BAND
BYLAW NO. 1998-TX01**

WHEREAS pursuant to subsection 83(1) of the Indian Act, the Council of a Band may make bylaws for the purpose of taxation for local purposes of land, interest in land including the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters rising out of or any ancillary to such purpose:

AND WHEREAS the Council of the Lower Kootenay Indian Band enacted the Lower Kootenay Indian Band Taxation and Assessment Bylaw on March 9, 1992;

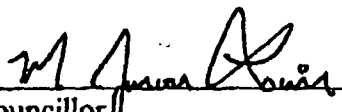
NOW BE IT HEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provision of the Indian Act and in particular section 83(1) for the purpose of establishing annual rates of taxation.

This bylaw is hereby enacted by the Council of the Lower Kootenay Indian Band at a duly convened meeting held on the 27th day of April 1998.

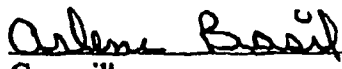
1. This bylaw may be cited for all purposes as the Lower Kootenay Indian Band 1998 Rates Bylaw.
2. Pursuant to section 24 of the Lower Kootenay Indian Band Taxation Bylaw, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 1998 Rates Bylaw.



Chief



Councillor



Councillor

Councillor

Councillor

Schedule "A"

The Council of the Lower Kootenay Indian Band hereby adopts the following taxation rates for the 1998 taxation year for the following classes of property.

	Class of Property	Tax Rate
1.	Residential	11.87806
2.	Utility	38.00979
3.	Unmanaged Forest	0.000000
4.	Major Industry	0.000000
5.	Light Industry	0.000000
6.	Business/Other	26.13173
7.	Managed Forest	0.000000
8.	Recreational/Non Profit	0.000000
9.	Farm	14.84758

**Lower Kootenay Indian Band
Expenditure Bylaw
1998 Taxation Year**

Property Tax Budget

SCHEDULE "A"

REVENUE:

Taxation Revenue	\$ 45,200.00
Interest/Penalties	<u>\$ 1,000.00</u>
Total Tax Related Revenue	\$ 46,200.00

EXPENDITURES:

B.C.A.A. Assessment Authority	\$ 700.00
General Gov't	\$ 4,400.00
Board of Review	\$ 800.00
Legal/Consultants	\$ 2,000.00
Recreation Parks Maintenance	\$ 5,000.00
Public Works	\$ 16,600.00
Weed Control	\$ 3,000.00
Building Administration	\$ 2,000.00
Travel/Conference	\$ 3,000.00
Home Owner Grants (Est.)	\$ 300.00
Bad Debt - BC Hydro	<u>\$ 3,400.00</u>
Total Expenditures	\$ 46,200.00