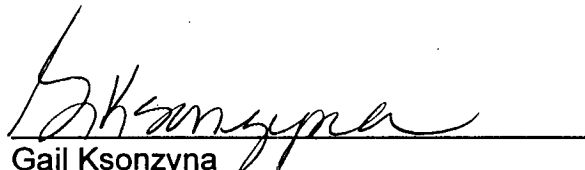


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Westbank First Nation Bylaw Number 99-TX-02 respecting Tax Rate Schedule Amending dated 28 May 1999 is a true copy of the said bylaw.



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 Westbank First Nation, in the Province of British
Columbia, at a meeting held on the 11th day of May, 1999.

**Westbank First Nation
1999 Tax Rate Schedule Amending Bylaw
Bylaw No. 99-TX-02**

Jane Stewart

Dated at Ottawa, Ontario this 28th day of May 1999.

Canada

WESTBANK FIRST NATION

Bylaw No. 99-TX-02
of the Westbank First Nation

WHEREAS:

the Chief and Council of the Westbank First Nation deems it advisable and in the best interests of the members of the Westbank First Nation to amend the Property Taxation Bylaw 95-TX-08 passed by Chief and Council December 11, 1995 and approved by the Minister April 23, 1996, that being a bylaw to establish by bylaw a system on the reserve land of the Westbank First Nation for taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve; and

WHEREAS:

pursuant to Section 18.1(3) of the Westbank First Nation Property Taxation Bylaw 95-TX-08, Chief and Council shall prescribe tax rates; and

WHEREAS:

those tax rates prescribed by the Chief and Council are set out in schedules to the Westbank First Nation Property Taxation Bylaw 95-TX-08 pursuant to Section 18.1(4); and

NOW THEREFORE BE IT HEREBY RESOLVED THAT:

the Chief and Council of the Westbank First Nation enacts as an amending Bylaw;

Short Title

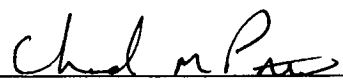
This amending bylaw may be cited as the "1999 Tax Rate Schedule Amending Bylaw".

1. That the following Schedule II - 1999 Tax Rate Schedule shall be added to the Westbank First Nation Property Taxation Bylaw 95-TX-08 passed by Chief and Council December 11th, 1995 and approved by the Minister April 23, 1996:

PASSED AND APPROVED by the council of the Westbank First Nation at a duly convened meeting of the band council held at the Westbank First Nation Administration Office, Kelowna, British Columbia, this 14th day of MAY 1999.




Chief




Councillor



Councillor



Councillor



Councillor

1999 TAX RATE SCHEDULE

Bylaw No. 99-TX-02
For the Taxation Year 1999

SCHEDULE "II"

Property Classes Within Each Taxation District
(Section 18.1)

| Column 1 Name of Taxation District | Column 2 Reserves Comprising Taxation District | Column 3 Property Classes | Column 4 Tax Rates for the Taxation Year 1999 |
|---|---|--|---|
| Taxation District Westbank First Nation. | The reserve lands of the Westbank First Nation. IR#9 and IR#10 | 1. Residential 2. Utilities 3. Unmanaged Forest Land 4. Major Industry 5. Light Industry 6. Business & Other 7. Managed Forest Land 8. Recreational Property/ Non-profit Organization 9. Farm | 11.2206 37.0281 N/A N/A 25.3586 24.5732 N/A 11.5573 N/A |