

**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 Order, dated the 24th day of May, 1994, and the Westbank Indian Band "Tax Rates Bylaw No. 1994-TAX-04" dated the 11th day of May, 1994, are true copies of the said Order and Bylaw.



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Richard Frizell, Director,  
Lands & Trust Services, B.C. Region;  
a Superintendent as defined in Sec.2(1)  
*Indian Act*, RSC 1985.

Ministre des Affaires  
indiennes et du Nord canadien



Minister of Indian Affairs  
and Northern Development

On behalf of the Minister of Indian Affairs and Northern Development, I  
HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the  
following bylaw made by the Westbank Indian Band, in the Province of  
British Columbia, at a meeting held on the 11<sup>th</sup> day of May, 1994.

**TAX RATES BYLAW No. 1994-TAX-04**

Dated at Hull, Quebec

this 24<sup>th</sup> day of May 1994.

A handwritten signature in black ink, appearing to read "D. Goodleaf".

Dan E. Goodleaf  
Deputy Minister

**WESTBANK INDIAN BAND**

By-law No. 1994-TAX-04  
of the Westbank Indian Band

A BY-LAW TO AMEND THE TAXATION BY-LAW PASSED BY CHIEF AND COUNCIL AUGUST 17TH, 1990 AND APPROVED BY THE MINISTER AUGUST 31ST, 1990, THAT BEING A BY-LAW TO ESTABLISH BY BY-LAW A SYSTEM ON THE RESERVE LANDS OF THE WESTBANK INDIAN BAND FOR THE FAIR AND EQUITABLE TAXATION FOR LOCAL PURPOSES OF LAND, OR INTERESTS IN LAND, INCLUDING RIGHTS TO OCCUPY, POSSESS OR USE LAND IN THE RESERVE.

**Whereas** pursuant to Section 24(2) of the Westbank Indian Band Taxation By-law, 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 Indian Band Taxation By-law pursuant to Section 24(5), and;

**Whereas** the Chief and Council of the Westbank Indian Band deems it advisable and in the best interests of the members of the Westbank Indian Band to amend the Taxation By-law passed by Chief and Council August 17th, 1990 and approved by the Minister August 31st, 1990, that being a by-law to establish by by-law a system on the reserve lands of the Westbank Indian Band for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve;

**NOW THEREFORE** the Chief and Council of the Westbank Indian Band enacts as an amending By-law;

**Short Title**

This amending by-law may be cited as the "Tax Rates: 1994 Amending By-law".

1. That the following Schedule "E" shall be added to the Westbank Indian Band Taxation By-law passed by Chief and Council August 17th, 1990 and approved by the Minister August 31st, 1990:

SCHEDULE "E" - 1994  
By-law No. 1994-TAX-04  
For the Taxation Year 1994

WESTBANK INDIAN BAND 1994 BASIC GRANT

1. Applicant under sixty-five (65) years of age.

If the current year taxes are less than \$895.00, the basic grant to an Interest Holder for Land used as the sole residence of the Interest Holder is the amount of the current year taxes less \$425.00. If the current year taxes are \$895.00 or more, the basic grant to an Interest Holder for Land used as the sole residence of the Interest Holder is \$470.00.

The minimum tax payment required from applicant(s) under this heading is \$425.00.

2. Applicant sixty-five (65) years of age or older or in receipt of handicapped persons income assistance or war veterans allowance or civilian war allowance or have a handicapped relative in residence.

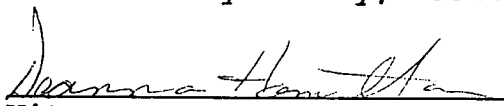
If the current year taxes are less than \$920.00, the basic grant to an Interest Holder for Land used as the sole residence of the Interest Holder, inclusive of the additional grant, is the amount of the current year taxes less \$175.00. If the current year tax is \$920.00 or more, the basic grant to an Interest Holder for Land used as the sole residence of the Interest Holder, inclusive of the additional grant is \$745.00

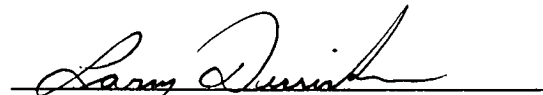
The minimum tax payment required from applicant(s) under this heading is \$175.00.

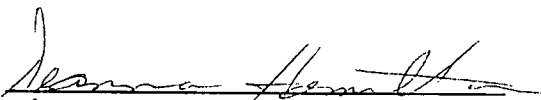
**SCHEDULE "E" - 1994**  
**Prescribed Tax Rates**  
**For the Taxation Year 1994**


<u>CLASS OF PROPERTY</u>	<u>1994 TAX RATE</u>
1. Residential	10.3387
2. Utilities	32.0190
3. Unmanaged Forest Land	27.0833
4. Major Industry	30.7109
5. Light Industry	23.7987
6. Business/Other	22.2044
7. Managed Forest Land	15.0500
8. Recreation Property/ Non-Profit Organization	09.7597
9. Farm	08.0621


BE IT KNOWN that this By-law is hereby enacted as By-law No. 1994-TAX-04 by the Chief and Council of the Westbank Indian Band at a duly convened meeting of the said Council held on the 11th day of May, 1994.


  
 Witness

  
 Chief COUNCILLOR

  
 Witness

  
 Councillor

  
 Witness

  
 Councillor

A quorum of the Westbank Indian Band Council  
 consists of 3 Council Members