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 Property Taxation Amendment By-law 09-TX-04 dated August 24, 2009 is a true copy of the said by-law.

Bill Guerin, Director Community Development, a Superintendent as defined in Sec 2(1) Indian Act RSC 1985



Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indians

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 by-law made by the Westbank First Nation, in the Province of British Columbia, at a meeting held on the 24th day of August 2009.

Westbank First Nation Property Taxation Amendment By-law 09-TX-04

Dated at Ottawa, Ontario, this 18 day of December

LEGAL CODE of the WESTBANK FIRST NATION

WESTBANK FIRST NATION PROPERTY TAXATION AMENDMENT BYLAW 09-TX-04

WHEREAS:

The Council of the Westbank First Nation deems it advisable and in the best interests of the Westbank First Nation to continue to engage in the taxation for local purposes of land, or interests in land, in the reserve lands of the Westbank First Nation, including rights to occupy, possess or use land in the reserve lands of the Westbank First Nation;

NOW BE IT HEREBY RESOLVED:

That the *Property Taxation Amendment Bylaw* 09-TX-04 be and is hereby enacted for the purpose of continuing assessment and taxation for local government purposes of land, in the reserve, including rights to occupy, possess or use land in the reserve, pursuant to the provisions of the *Indian Act* and in particular pursuant to the provisions of subsection 83(1) of the *Indian Act*, and pursuant to the inherent right of self government,

And,

That upon approval by the Minister of Indian and Northern Affairs, the *Property Taxation Amendment Bylaw* 09-TX-04 shall come into full force and effect.

WESTBANK FIRST NATION PROPERTY TAXATION AMENDMENT BYLAW 09-TX-04

- 1. This Property Taxation Amendment Bylaw amends the Westbank First Nation Property Taxation Bylaw 95-TX-08.
- 2. The following hereby added to sub-section 14. (1): of the Westbank First Nation Property Taxation Bylaw 95-TX-08
- h) if, and for howsoever long as, council by band council resolution may approve, the property of a municipality that is:
 - (i) maintained or operated as a park or recreation ground or for athletic or recreational purposes by the municipality; or
 - (ii) is utilized for the purposes of providing sanitary sewer services through sanitary sewer lines,
- if, and for howsoever long as, council by band council resolution may approve a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands; provided that the land is registered in the name of:
 - (i) the religious organization using the building,
 - (ii) trustees for the use of that organization, or
 - (iii) a religious organization granting the lease of the building and land to be used solely for public worship,
- k) if, and for howsoever long as, council by band council resolution may approve a building used or occupied by a non-profit organization that provides emergency services such as fire protection, or police protection, and the land on which the building stands,
- if, and for howsoever long as, council by band council resolution may approve a building used solely as a hospital or seniors' home and not operated for profit, and the land on which the building stands,
- m) if, and for howsoever long as, council by band council resolution may approve a building used solely by a registered not for profit society or a fully registered charity, and the land on which the building stands.

EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of Indian and Northern Affairs.

BE IT HEREBY RESOLVED AND AGREED: that this Bylaw entitled "Westbank First Nation Property Taxation Amendment Bylaw 09-TX-04" is hereby:

Read for the first time by Council of Westbank First Nation at a duly convened meeting held on the 11th day of August 2009.

Exempt from second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 24th day of August 2009.

Councillor Larry Derrickson

Absent from Meeting

Councillor ivilke De Guevara

Councillor Loretta Swite