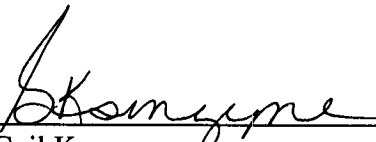


**CERTIFICATION**

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 97-TX-04 dated December 19, 1997 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 West Bank First Nation, in the Province of British Columbia, at a meeting held on the 19<sup>th</sup> day of December, 1997.

- **Westbank First Nation**  
**Property Taxation Amendment Bylaw 97-TX-04**

*Jane Stewart*

Dated at Ottawa, Ontario this 23<sup>rd</sup> day of December, 1997.

Canada

# LEGAL CODE of the WESTBANK FIRST NATION

## WESTBANK FIRST NATION PROPERTY TAXATION AMENDMENT BYLAW 97-TX-04

### **WHEREAS:**

The Band Council of the Westbank First Nation deems it advisable and in the best interests of the band 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 be and is hereby enacted for the purpose of continuing assessment and taxation for local purposes of land, or interests in 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 Affairs and Northern Development, the Property Taxation Amendment Bylaw shall come into full force and effect.

**WESTBANK FIRST NATION  
PROPERTY TAXATION AMENDMENT BYLAW 97-TX-04**

1. This Property Taxation Amendment Bylaw amends the Westbank First Nation Property Taxation Bylaw 95-TX-08.
  
2. The following subsection is substituted for subsection 12.(3)(i):  
  
“(i) all expenses incurred in defending any challenge to this bylaw, the assessment bylaw or to the expenditure bylaw or any of their provisions, including legal costs,”
  
3. The following subsection is substituted for subsection 12.(3)(j):  
  
“(j) payments due under any service agreement entered into between the band and any municipality or other government in respect of the provision of services to the reserve or to any other “reserve” or “special reserve” (as those terms are defined in the Indian Act) of the band,”
  
4. The following subsection is substituted for subsection 12.(3)(k):  
  
“(k) expenses incurred in the preparation, administration and enforcement of all bylaws made pursuant to sections 81, 83 and 85.1 of the Indian Act,”
  
5. The following subsection is substituted for subsection 23(2):  
  
“Council shall refund the amount paid in excess of liability where, subsequent to completion or certification of a tax roll under this Part, it is shown that for the current taxation year a property recorded on the taxation roll was not liable to taxation, or a person had been taxed in excess of liability, or a person was wrongfully named as an interest holder. Except by Order of a Court, no refund will be made after December 31 of the year following the year in which the tax notice was issued.”

6. The following heading and section 23.1 is substituted for the heading and section 23.1:

**Power to reduce taxes by amounts equal to Westbank First Nation Grants**

“23.1 Council may from time to time provide for a general reduction of taxes due by a taxpayer for a taxation year in an amount determined by band council resolution, to be known as the Westbank First Nation Grants, provided however that the balance of taxes must be actually paid within the taxation year, or no reduction will be allowed.”

7. The following heading and section 23.2 is added:

**Power to Delay Taxes for Poverty and Sickness**

“23.2(1) Council may, at any time after the mailing of taxation notices for that year, with or without notice, receive a petition from an interest holder of property who declares himself, from sickness or extreme poverty, unable to pay the taxes levied against him, and may delay the due date for the payment of the taxes due by the petitioner until April 30th of the year following the year in which taxes were due, or reject the petition.

(2) If council delays the due date for payment of taxes pursuant to subsection (1), it shall waive penalties and it may as a condition of granting such delay require the petitioner to:

(a) pay interest on the tax arrears at such rate as determined under section 10(4), and

(b) provide any form of security for payment of the tax arrears that council deems appropriate,

and in every such case the Surveyor of Taxes may register a lien on the property which lien shall attach to the entire property taxed, and without limiting the foregoing, attaches to the interest of a subsequent interest holder of the property.”

8. The following subsection is substituted for subsection 29(1):

“29(1) In January following the year for which taxes are imposed, or so soon as is practical thereafter, the Surveyor of Taxes shall prepare a list of taxes which have not been paid, together with the name of the assessed taxpayers named in the taxation roll liable for payment of unpaid taxes.

The list shall be submitted to the council who shall approve that notice be given to all persons named that collection proceedings may be taken against them for recovery of overdue taxes.”

9. The following subsection is substituted for subsection 29(2):

“(2) Following receipt of the approval provided pursuant to subsection (1), the Surveyor of Taxes shall, by mail or personal delivery to the taxpayer’s last known address, and in the form set out in Schedule V, serve a demand for payment and notice of pending enforcement proceedings on all persons whose names are on the approved list, and all persons who have an interest in the property in respect of which taxes have not been paid.”

10. Schedule III is amended by replacing the No. 1 on Schedule III with the following No. 1 on Schedule III.

Schedule III  
(Section 25)

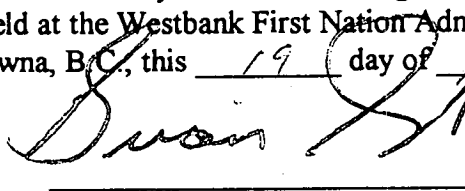
Costs Payable by a Taxpayer  
Arising from Enforcement Proceedings

- |    |  |                    |
|----|--|--------------------|
| 1. | For preparation of and serving any and all notices required by Part 6 on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.; | \$35.00 per notice |
|----|--|--------------------|
11. Upon approval by the Minister, this bylaw shall come into force as of the date it was passed by the Band Council, and shall be in force with respect to the 1998 taxation year, and following.

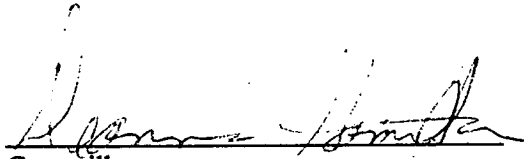
**LEGAL CODE of the WESTBANK FIRST NATION**

**WESTBANK FIRST NATION  
PROPERTY TAXATION AMENDMENT BYLAW  
97-TX-04**

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Westbank First Nation held at the Westbank First Nation Administration Office, 515 Highway 97 South, Kelowna, B.C., this 19 day of December, 1997




Chief



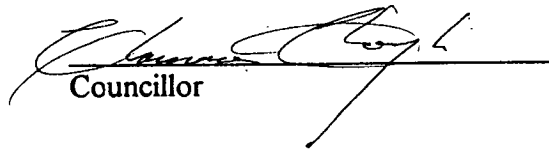
Councillor



Councillor



Councillor



Councillor