Minister of Indian Affairs and Northern Development



Ministre des Affaires indiennes et du Nord canadien

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 26th day of August, 1994.

WESTBANK INDIAN BAND
PROPERTY TAXATION AMENDMENT BYLAW 1994-TAX-11

Dated at Ottawa, Ontario

this 20th day of October 1994.

Dan E. Goodleaf

Deputy Minister

Richards

Signature

LEGAL CODE OF THE WESTBANK INDIAN BAND

WESTBANK INDIAN BAND PROPERTY TAXATION AMENDMENT BYLAW 1994-TAX-11

WHEREAS:

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

NOW BE IT HEREBY RESOLVED:

That the Property Taxation Amendment Bylaw 1994-TAX-11 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 provision of the <u>Indian Act</u> and in particular pursuant to the provisions of subsection 83(1) of the <u>Indian Act</u>.

LEGAL CODE OF THE WESTBANK INDIAN BAND

WESTBANK INDIAN BAND PROPERTY TAXATION AMENDMENT BYLAW 1994-TAX-11

- I. i)Interpretation, Section 1, "reserve" means those lands:
 add after subsection (a) and subsection (b) a further
 subsection
 - (c) and any additions to reserve subsequent to this Property Taxation Bylaw,
 - ii) Interpretation, Section 1, "tax debtor" is repealed.
 The following Interpretation, Section 1, "tax debtor" is hereby enacted:

"tax debtor" means a person with outstanding obligations to pay taxes imposed by this bylaw after the expiration of time provided for in the demand for payment and notice of enforcement proceedings served pursuant to section 29(2),

iii) Interpretation, Section 1, "taxation district" is repealed.
The following Interpretation, Section 1, "taxation district" is hereby enacted:

"taxation district" means a taxation district established pursuant to bylaw,

- II. Demand for Payment and Notice of Enforcement Proceedings Section 29(2) is repealed. The following Section 29(2) is hereby enacted:
 - (2) Immediately following receipt of the approval provided pursuant to subsection (1), the surveyor of taxes shall, by mail or by personal delivery at the last known address, and in the form set out in Schedule V, serve a demand for payment and notice of enforcement proceeding on all persons whose names are on the approved list, and all persons who have a registered interest in the property in respect of which the taxes have not been paid.

- III. i) SCHEDULE III (Section 25) Costs payable by a Taxpayer Arising from Enforcement Proceedings
 - 1. is repealed and the following 1. is hereby enacted:
 - 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
 - ii) SCHEDULE III (Section 25) Costs Payable by a Taxpayer Arising from Enforcement Proceedings
 - 5. is repealed and the following 5. is hereby enacted:
 - 5. For issuing and registering any and all certificates required by Part 6: \$10.00 per certificate
 - iii) SCHEDULE VIII (Section 31(1)) WESTBANK INDIAN BAND NOTICE OF CANCELLATION OF INTEREST IN THE RESERVE the paragraph beginning "TAKE NOTICE THAT" is hereby repealed and the following paragraph is hereby enacted:

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$_____ with respect to the above-noted property will result, upon the expiration of 30 days from the date of this notice, in the cancellation of your interest in such property on the Reserve. The failure to pay such taxes is a breach of the term of the _____ (lease, license or permit) which can result in the cancellation of such interest.

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