

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 5th day of April 1994.

- **Westbank Indian Band Property Taxation Amendment Bylaw**

Dated at Hull, Quebec

this 4th day of July 1994.

A handwritten signature in cursive script, appearing to read "S. ...".

LEGAL CODE of the WESTBANK INDIAN BAND

**PROPERTY TAXATION AMENDMENT
BYLAW**

Lawrence Fast
Lang Michener
Vancouver, B.C.

LEGAL CODE of the WESTBANK INDIAN BAND

WESTBANK INDIAN BAND PROPERTY TAXATION AMENDMENT BYLAW

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 interests 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 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,

That upon approval by the Minister of Indian Affairs, the Property Taxation Amendment Bylaw shall take effect and come into force.

LEGAL CODE of the WESTBANK INDIAN BAND

WESTBANK INDIAN BAND PROPERTY TAXATION AMENDMENT BYLAW

1. Sections 10 and 10.1 of the Westbank Indian Band Property Taxation Bylaw are hereby repealed.
2. The following sections 10 and 10.1 are hereby enacted as sections 10 and 10.1 of the Westbank Indian Band Property Taxation Bylaw:

Date for Payment of Taxes

- 10.(1) Taxes levied in a taxation notice mailed under section 20(1) or sent under section 20(1.1) are due and payable on July 2 of the year they are first levied and shall be deemed to have been imposed on and from the 1st day of January of such year.
 - (2) If a portion of the taxes referred to in subsection (1) remains unpaid on July 2 of the year they are first levied, there shall be added to them, as a penalty, 10% of the unpaid taxes and the amount so added shall for all purposes be deemed part of the taxes.
 - (3) If a portion of the taxes referred to in subsection (1), including penalties, remains unpaid on December 31 in the year they are first levied, they are deemed delinquent on that day, and after that day shall bear interest at the rate provided in subsection (4) until actually paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if it had originally formed part of the taxes.
 - (4) The rate of interest under subsection (3) shall be during each successive period beginning on January 1, April 1, July 1 and September 1 in each year, 5% above the prime lending rate on Canadian dollar commercial loans in Canada made to the prime risk commercial customers by the principal banker to the band on the 15th day of the month immediately preceding that period.

Due Date for Taxes Levied in Supplementary Taxation Notice

- 10.1(1) Taxes levied in a supplementary taxation notice mailed or sent under section 20(5.1) are due and payable 38 days after the statement date in the notice.

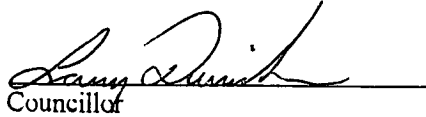
(2) A penalty, calculated as follows, shall be added to any portion of the taxes referred to in subsection (1) that remains unpaid after the due date:

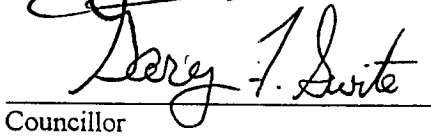
- (a) if the taxes were levied in respect of the taxation year in which the supplementary taxation notice is mailed or sent and the due date is on or after July 2 of that year, the penalty equals 10% of the unpaid taxes,
- (b) if the taxes were levied in respect of a taxation year before the year in which the supplementary taxation notice is mailed or sent, the penalty equals 10% of the unpaid taxes.

(3) Section 10(3) applies in respect of taxes levied in a supplementary taxation notice, except that taxes referred to in paragraph (2)(b) that remain unpaid the day after the due date are deemed to be delinquent on that day.

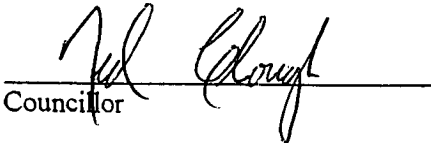
APPROVED AND PASSED at a duly convened meeting of the Band Council of the Westbank Indian Band held at the Westbank Indian Band Administration Office, 515 Highway 97 South, Kelowna, British Columbia, this 5th day of April, 1994.


Chief


Councillor


Councillor

Councillor


Councillor

BAND COUNCIL RESOLUTION
of the
WESTBANK INDIAN BAND

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 interests 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;

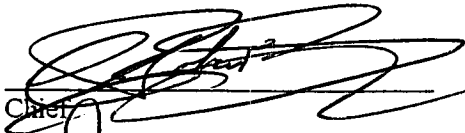
NOW BE IT HEREBY RESOLVED:

That the Property Taxation Amendment Bylaw 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*,

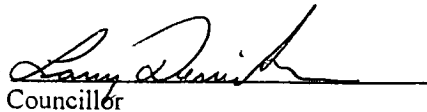
and,

Upon approval by the Minister of Indian Affairs, the Property Taxation Amendment Bylaw shall take effect and come into force.

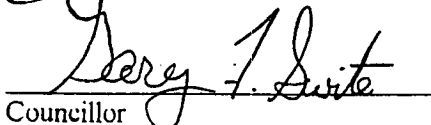
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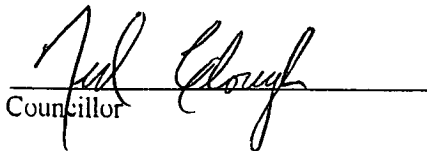
Chief



Councillor



Councillor



Councillor

Councillor