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 Assessment Amendment By-law 97-TX-05 dated October 31, 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 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 31st day of October, 1997.

Westbank First Nation
Property Assessment Amendment Bylaw 97-TX-05

Jane Stuvait

Dated at Ottawa, Ontario this 23rdday of December, 1997.

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LEGAL CODE of the WESTBANK FIRST NATION

WESTBANK FIRST NATION PROPERTY ASSESSMENT AMENDMENT BYLAW 97-TX-05

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 Assessment 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 <u>Indian Act</u> and in particular pursuant to the provisions of subsection 83(1) of the <u>Indian Act</u>, and pursuant to the inherent right of self government,

and,

That upon approval by the Minister of Indian Affairs and Northern Development, the Property Assessment Amendment Bylaw shall come into full force and effect.

WESTBANK FIRST NATION PROPERTY ASSESSMENT AMENDMENT BYLAW 97-TX-05

- 1. This Property Assessment Amendment Bylaw amends the Westbank First Nation Property Assessment Bylaw 95-TX-07.
- 2. The following definition is substituted for the definition of "Assessment Act" in subsection 1(1):
 - "Assessment Act" means the Assessment Act, RSBC 1996, c.20.
- 3. The following definition is substituted for the definition of "Assessment Authority Act" in subsection 1(1):
 - "Assessment Authority Act" means the Assessment Authority Act, RSBC 1996, c.21.
- 4. Section 11(1)(b)(v) and 11(1)(b)(vi) are repealed and replaced with the following:
 - 11(b)(v) a manufactured home is moved to a new location or destroyed after October 31 and prior to December 31 of the year in which the assessment roll is completed, or
 - (vi) a manufactured home is placed on land that has been assessed or the home is purchased by the interest holder of the land that has been assessed after October 31 and prior to December 31 of the year in which the assessment roll is completed;
- 5. The following subsection is substituted for subsection 36(1):
 - 36(1) Land held or occupied by a municipality or the Crown in Right of the Province of British Columbia, held or occupied by, or on behalf of, a municipality or the Crown in Right of the Province of British Columbia, is, with the improvements on it, liable to assessment under this section.
- 6. Subsection 41(1) is repealed and replaced with the following:

- 41(1) Where a person is of the opinion that an error or omission exists in the completed assessment roll in that:
- (a) the name of a person has been wrongfully inserted in, or omitted from, the assessment roll,
- (b) land or improvements or both land and improvements within the reserve have been wrongfully entered on, or omitted from the assessment roll,
- (c) land or improvements, or both land and improvements are not assessed at actual value,
- (d) land or improvements or both land and improvements have been improperly classified,
- (e) an exemption has been improperly allowed or disallowed, or
- (f) there has been any other error or omission,

he may by a written notice signed by him, his solicitor, or an agent authorized by him in writing addressed to the assessor together with a non-refundable appeal fee of \$25.00 per roll entry, payable to "Westbank First Nation", appeal an assessment. If the appeal fee is not submitted with the written notice of appeal the assessor shall advise the appellant by registered mail that the appeal will be deemed invalid if the appeal fee is not received in the offices of the assessor within 21 days from the date of mailing of the registered letter.

7. The following heading and section 65 is added:

Amendments

- "65. Any section of this bylaw or Schedule to this bylaw may be amended by a bylaw adopted by the council and approved by the minister in accordance with appropriate section or sections of the Indian Act."
- 8. 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 ASSESSMENT AMENDMENT BYLAW 97-TX-05

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 315T day of October 1997.7	
Councillor Chief	Councillor

Councillor

Councillor