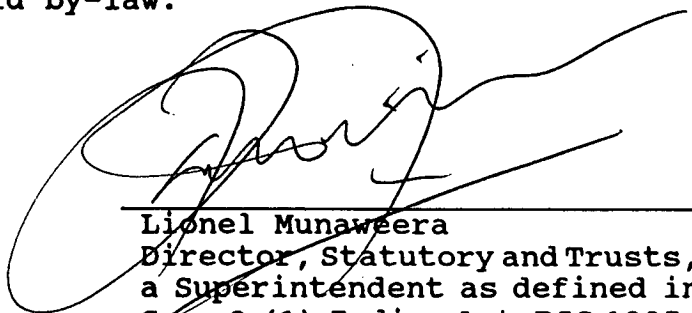


**CERTIFICATION**

Pursuant to Section 86 Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Westbank Indian Band "By-Law, No.1991-01" dated 14th February 1991" is a true copy of the said by-law.



\_\_\_\_\_

Lionel Munaweera  
Director, Statutory and Trusts,  
a Superintendent as defined in  
Sec. 2 (1) Indian Act, RSC 1985.



Indian and Northern  
Affairs Canada

Affaires indiennes  
et du Nord Canada

Deputy Minister

Sous-ministre

Ottawa, Canada  
K1A 0H4

On behalf of the Minister of Indian  
Affairs and Northern Development, I  
HEREBY APPROVE, pursuant to Section 83  
of the Indian Act, the following By-Laws  
made by the Westbank Indian Band, in  
the Province of British Columbia, at a meeting  
held on the 14th day of February 1991.

- Westbank Indian Band By-Law No. 1991-01  
A By-Law to amend the Assessment By-law  
passed by Chief and Council August 17th, 1990  
and approved by the Minister on August 31st,  
1990, that being a By-Law to establish by By-  
Law a system for the assessment and taxation  
of land, or interests in land, including  
rights to occupy, possess or use land in the  
reserve, such assessment being ancillary to  
and necessary for the establishment of an  
equitable system of levying taxes for local  
purposes on land, or interests in land  
including rights to occupy, possess or use  
land in the reserve.

Dated at HULL, Quebec  
this 26<sup>th</sup> day of April, 1991

WESTBANK INDIAN BAND

A BY-LAW TO AMEND THE ASSESSMENT BY-LAW PASSED BY CHIEF AND COUNCIL AUGUST 17TH, 1990 AND APPROVED BY THE MINISTER ON AUGUST 31ST, 1990, THAT BEING A BY-LAW TO ESTABLISH BY BY-LAW A SYSTEM FOR THE ASSESSMENT AND TAXATION OF LAND, OR INTERESTS IN LAND, INCLUDING RIGHTS TO OCCUPY, POSSESS OR USE LAND IN THE RESERVE, SUCH ASSESSMENT BEING ANCILLARY TO AND NECESSARY FOR THE ESTABLISHMENT OF AN EQUITABLE SYSTEM OF LEVYING TAXES FOR LOCAL PURPOSES ON LAND, OR INTERESTS IN LAND INCLUDING RIGHTS TO OCCUPY, POSSESS OR USE LAND IN THE RESERVE.

BY-LAW NO. 1991-01

WHEREAS the Council of the Westbank Indian Band deems it advisable and in the best interests of the members of the Westbank Indian Band to amend the assessment By-Law passed by the Chief and Council August 17th, 1990 and approved by the Minister August 31st, 1990, that being a By-law to establish by By-law a system for the assessment and taxation of land, or interests in land, including rights to occupy, possess or use land in the reserve, such assessment being ancillary to and necessary for the establishment of an equitable system of levying taxes for local purposes on land, or interests in land, including rights to occupy, possess or use land in the reserve:

NOW THEREFORE the Council of the Westbank Indian Band enacts as an amending By-Law the following:

1. By repealing the definition of "actual value" in subsection 26 (1) of the assessment By-Law passed by Chief and Council August 17th, 1990 and approved by the Minister August 31st, 1990 and substituting therefore the following:

"actual value".....

"actual value" during calendar year 1991 means the actual value that land and improvements would have had on July 1, 1990 had they and all other land and improvements been on July 1, 1990 in the state and condition that they are in on September 30, 1990 and had their use and permitted use been on July 1, 1990 the same as they are on September 30, 1990, and during the calendar year 1992 and all subsequent calendar years "actual value" means the actual value of land as determined under the provisions of this by-law;

BE IT KNOWN that this By-Law entitled a "By-Law to amend the assessment By-Law passed by Chief and Council August 17th, 1990 and approved by the Minister August 31st, 1990 that being a By-Law to establishment by By-Law a system for the assessment and taxation of land, or interests in land, including rights to occupy, possess or use land in the reserve, such assessment being ancillary to and necessary for the establishment of an equitable system of levying taxes for local purposes on land, or interests in land, including rights to occupy, possess or use land on the reserve " is hereby enacted as By-Law 1991-01 by the Chief and Council of the Westbank Indian Band at a duly convened meeting of the said Council held on the 14th day of February 1991.

Witness

*[Signature]*

Witness

*[Signature]*

Witness

*[Signature]*

Witness

Witness

Chief

*[Signature]*

Councillor

*[Signature]*

Councillor

*[Signature]*

Councillor

*[Signature]*

Councillor