## **CERTIFICATION**

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Upper Similkameen Indian Band Property Tax Amending By-law No. 1 (1997) dated 15 October 1997 is a true copy of the said by-law.

Richard Frizell

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 by-law made by the Upper Similkameen Indian Band, in the Province of British Columbia, at a meeting held on the 15<sup>th</sup> day of October, 1997.

Property Tax Amending By-law No. 1 (1997)

Jane Stewart

Dated at Ottawa, Ontario this 7th day of November, 1997.

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## Upper Similkameen Indian Band

## PROPERTY TAX AMENDING BY-LAW NO. 1 (1997)

WHEREAS The Upper Similkameen Indian Band Property Tax By-law was approved pursuant to section 83 of the Indian Act on August 15th, 1997.

AND WHEREAS certain standard dates contained in the Upper Similkameen Band Property Tax By-law are now past and inconsistent with completion dates of the assessment rolls of the British Columbia Assessment Authority.

AND WHEREAS it is necessary to make amendment to the dates contained in the Upper Similkameen Indian Band Property Taxation By-law to follow consistency with British Coloumbia Assessment Authority.

**BE IT HEREBY RESOLVED** that the Chief and Council of the Upper Similkameen Indian Band enacts the following by-law pursuant to section 83 of the Indian Act.

## 1. SHORT TITLE

2.

This by-law may be cited as the Property Tax Amending By-law No. 1 (1997)

Section 19 of the Upper Similkameen Indian Band property Taxation By-law is amended by deleting it and substituting the following:

No later than December 31 for each taxation year, the tax administrator shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;
- (c) the classification of
  - (i) the land
  - (ii) the improvements:
- (d) the actual value by classification of
  - (i) the land, and
  - (ii) the improvements;
- (e) the total assessed value;

- **(f)** . the total assessed value of exemptions from taxation where applicable; the total net taxable value; and
- (g)
- (h) any other necessary information.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Upper Similkameen Indian Band at the Upper Similkameen Indian Band Office, this 15th day of October, 1997.

A Quorum of Band Council consist of 2 Councillors

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Chief (and Councillor)	Councillor	Councillor