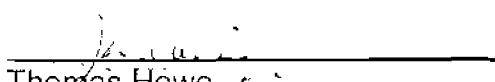


**CERTIFICATION**

Pursuant to Section 86, Indian Act RSC 1985 C.1-5 and amendments thereto, I certify that the attached copy of the Lower Similkameen Indian Band Property Taxation By-law, Amendment By-law No. 1-2004 dated October 22, 2004 is a true copy of the said by-law.

  
Thomas Howe  
Director, Lands and Trust Services,  
a superintendent as defined in  
Section 2(1) Indian Act RSC 1985



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 Lower Similkameen Indian Band, in the Province of  
British Columbia, at a meeting held on the 22nd day of October 2004.

- **Lower Similkameen Indian Band**  
**Property Taxation By-law, Amendment By-law No. 1-2004**

A handwritten signature in black ink that reads "Andy Scott".

Dated at Ottawa, Ontario this 8<sup>th</sup> day of December 2004.

Canada



**BAND COUNCIL RESOLUTION**

Chronological no. <b>2004/2005 -30</b>
File reference no.

NOTE: The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds

The Council of the <b>LOWER SIMILKAMEEN</b>					Cash free balance
					Capital account
					\$
Date of duly convened meeting	D-J <b>22</b>	M <b>10</b>	Y-A <b>2004</b>	Province <b>BC</b>	Revenue account
					\$

**THE CHIEF AND COUNCIL OF THE LOWER SIMILKAMEEN INDIAN BAND DO HEREBY RESOLVE THAT:**

**LOWER SIMILKAMEEN INDIAN BAND  
PROPERTY TAXATION BY-LAW  
AMENDMENT BY-LAW NO. 1-2004**

**WHEREAS:**

- A. It is the practice of the Band Council of the Lower Similkameen Indian Band to enact a by-law, annually, establishing rates of taxation to be applied to the assessed value of interests in land in its reserves;
- B. It is an objective of the taxation conducted under the provisions of the Lower Similkameen Indian Band Property Taxation By-Law to ensure certainty and fairness for the taxpayers on the Band's reserves and for the Band;
- C. The Band Council of the Lower Similkameen Indian Band wishes to amend the Lower Similkameen Indian Band Property Taxation By-law to ensure that the objective set out in Recital B is given effect for the 2004 taxation year;

**NOW BE IT HEREBY RESOLVED** that the following by-law be and is hereby enacted for the purpose of amending certain provisions of the Lower Similkameen Indian Band Property Taxation By-law for the 2004 taxation year as hereinafter provided.

- 1. This by-law may be cited as the *Lower Similkameen Indian Band Property Taxation By-law, Amendment By-law No. 1-2004.*
- 2. The Lower Similkameen Indian Band Property Taxation By-law is amended as follows:
  - (a) By amending section 14(1) to read:

For the 2004 calendar year, [t]axes levied in taxation notice mailed under section 24(1), 24(8), or 24(10), are due and payable at the location specified in the taxation notice before 4:00p.m. on the first business day following December 15 2004 and shall be deemed to have been imposed on and from the 1<sup>st</sup> day of January of such year.

- (b) By Amending section 14(2) to read:

If a portion of the taxes referred to in subsection (1) remains unpaid at 4:00 p.m. on the first business day following December 15, 2004 and remain unpaid on February 15, 2005, there shall be added to them, a penalty as provided in Schedule 1, 5% of the unpaid taxes and an additional 5% on February 15, 2005 and the amount so added shall for all purposes be deemed part of the taxes.

