## **CERTIFICATION**

Pursuant to Section 86, Indian Act RSC 1985 C.I-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 bylaw.

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



Minister of Indian Affairs and Northern Development and Federal Interlocutor for Métis and Non-Status Indians

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 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

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Dated at Ottawa, Ontario this 8 day of December 2004.

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### BAND COUNCIL RESOLUTION

2004/2005 -- 30

File reference no

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

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# 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 <u>December 15, 2004</u> and remain unpaid on <u>February 15, 2005</u>, there shall be added to them, a penalty as provided in Schedule 1, 5% of the unpaid taxes and an additional 5% on <u>February 15, 2005</u> and the amount so added shall for all purposes be deemed part of the taxes.

(c) By amending section 14(3) to read:

If a portion of the taxes referred to in subsection (1), including penalties, remains unpaid on <u>May 15, 2005</u>, they are deemed delinquent on that day, and after that day shall bear interest at the rate provided in Schedule 1 until actually paid or recovered. Accrued interest shall for all purposes be Deemed part of the delinquent taxes as is if it had originally formed part of the taxes.

This Amendment By-law is applicable only to the 2004 taxation year.

**THIS AMENDMENT BY-LAW IS HEREBY ENACTED** by Council at a duly convened meeting held on the 22<sup>nd</sup> day of October 2004.

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