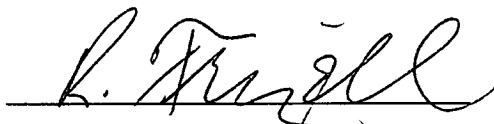


CERTIFICATION

Pursuant to Section 86, *Indian Act RSC 1985 C.I-5* and amendments thereto, I certify that the attached copy of the Deputy Minister's Approval Order, dated the 6th day of July, 1994, and the **PAVILION INDIAN BAND TAXATION AND ASSESSMENT AMENDING BYLAW NO. 1 (1994)** dated the 3rd day of July, 1994, are true copies of the said Order and Bylaw.

A handwritten signature in cursive script, appearing to read "R. Frizell", is written over a horizontal line.

Richard Frizell, Director
Lands and Trust Services, B.C. Region;
a Superintendent as defined in
Indian Act, RSC 1985.

Minister of Indian Affairs
and Northern Development



Ministre des Affaires
indiennes et du Nord canadien

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-law made by the Pavilion Indian Band, in the Province of
British Columbia, at a meeting held on the 3rd day of June, 1994.

**PAVILION INDIAN BAND TAXATION AND ASSESSMENT AMENDING
BYLAW NO. 1 (1994)**

Dated at Hull, Quebec

this 6th day of July 1994.


Dan E. Goodleaf
Deputy Minister



Pavilion Indian Band

Box 609
Cache Creek, B.C.
VOK IHO
Ph: 256-4204

TAXATION AND ASSESSMENT AMENDING BYLAW NO. 1 (1994)

WHEREAS: the Pavilion Indian Band Taxation and Assessment Bylaws were approved pursuant to Section 83 of the Indian Act on May 27, 1994.

AND WHEREAS: the British Columbia Assessment Authority has requested that the Pavilion Indian Band extend the date for issuing assessment notices to allow sufficient time for a transformation of municipal jurisdiction to First Nation jurisdiction.

AND WHEREAS: it is necessary to make amendments to those dates in both the Pavilion Indian Band Assessment and Taxation By-laws to accommodate this requisition.

BE IT HEREBY RESOLVED: that the Chief and Council of the Pavilion Indian Band enacts the following bylaw pursuant to Section 83 of the Indian Act.

1. Short Title

This Bylaw may be cited as the Pavilion Indian Band Assessment and Taxation Amending Bylaw No. 1 (1994).

2. Section 10 of the Pavilion Indian Band Taxation Bylaw (the Taxation Bylaw) is amended by deleting it and substituting the following:

- (1) For the purposes of the 1994 taxation year, taxes levied under this bylaw are due and payable on or before October 1, 1994 and for every year thereafter on or before July 2 of the year in which they are levied.
- (2) If a portion of the taxes remains unpaid on October 1, 1994 for the taxation year 1994 and July 2 for every year thereafter, there shall be added to them, as a penalty, 5% of the unpaid taxes; and if a portion of taxes remains unpaid on December 31, 1994 for the 1994 taxation year and on October 31 for every year

thereafter, there shall be added to them, as additional penalty, a further 5% of the unpaid taxes and the amount so added in each case shall for all purposes be deemed part of the taxes.

- (3) If a portion of the Taxes, including penalties, remains unpaid on March 31, 1995 for the 1994 taxation year and on December 31 for every year thereafter, they are deemed delinquent on that day, and after that day shall bear interest at a rate prescribed by the Chief and Council by bylaw until paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if they had originally formed part of the taxes.

15. Subsection 30(2) of the Taxation Bylaw is amended by deleting it and substituting the following:

On completion of the taxation roll the surveyor of taxes shall mail to every person named in it, for the 1994 taxation year on or before September 1st 1994, and on or before May 31 for every year thereafter, a taxation notice in the form and containing the information that the chief and council may prescribe by bylaw.

16. Section 88 of the Taxation Bylaw is amended by deleting it and substituting the following:

This Bylaw shall come into force and effect upon approval by the Minister.

17. Subsections 2(1) and 2(1.1) of the Pavilion Indian Band Assessment Bylaw (the Assessment Bylaw) are amended by deleting them and substituting the following:

2(1) The Assessor shall, when so directed by the Chief and Council and not later than August 1, 1994 for the 1994 taxation year and not later than May 1st in each even numbered year after that, complete a new assessment roll in which he shall set down each property liable to assessment within the reserve and give every person named in the assessment roll a notice of assessment, and in each case the roll so completed shall, subject to this bylaw, be the assessment roll for the purpose of taxation during that year and the following calendar year.

18. Subsection 41(5) of the Assessment Bylaw is amended by deleting it and substituting the following:

41(5) Notice of writing of every complaint in respect of an entry in

- (a) an assessment roll shall be delivered to the assessor not later than August 31 for the 1994 taxation year and May 30 of every year thereafter in which the assessment roll is completed.
- (b) a revised assessment roll shall be delivered to the assessor not later than May 30 for the 1995 taxation year and May 30 for every year thereafter in which the revised assessment roll is completed.

19. Section 89 of the Assessment Bylaw is amended by deleting it and substituting the following:

This bylaw shall come into force and effect upon approval by the Minister.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Pavilion Indian Band held at the Pavilion Indian Band Administration office, P.O.Box 609, Cache Creek, British Columbia, V0K 1H0, this 3rd DAY OF JUNE, 1994.

MOVED BY Sharon Edwards; SECONDED BY Rollie Edwards

A QUORUM OF BAND COUNCIL CONSISTS OF 3 COUNCILLORS.

Sharon Edwards
Councillor

Alexander Peters
Chief

Rollie Edwards
Councillor

Councillor