### **CERTIFICATION**

Pursuant to Section 86 Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Kwaw-Kwaw-Apilt Indian Band "Property Assessment By-law Amendment 2 - 1992, dated 28th September 1992" is a true copy of the said by-law.

Lionel Munaweera

Director, Statutory and Trusts, a Superintendent as defined in Sec. 2 (1) <u>Indian Act</u>, 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 Kwaw-Kwaw Apilt Indian Band, in the Province of British Columbia, at a meeting held on the 28th day of September 1992.

Kwaw-Kwaw Apilt Indian Band Property Assessment
 By-law Amendment 2 - 1992

Dated at Hull, Quebec

this 16 day of sumber 1992.

Dan Goodleaf
Deputy Minister

Deputy Minister

# KWAW KWAW APILT INDIAN BAND PROPERTY ASSESSMENT AMENDMENT BYLAW 1992 - 2

WHEREAS the Kwaw Kwaw Apilt Indian Band passed a Bylaw on February 11, 1992, known as the Property Assessment Bylaw, pursuant to section 83 of the Indian Act, which Bylaw was approved by the Deputy Minister of Indian Affairs and Northern Development, on behalf of the Minister of Indian Affairs and Northern Development, on February 14, 1992, and which revoked the Kwaw Kwaw Apilt Indian Band Property Assessment Bylaw of August 13, 1991; AND

WHEREAS amendments were made to the British Columbia Assessment Act, R.S.B.C. 1979, c. 21, changing the dates of the assessment cycle; AND

WHEREAS certain amendments to the above-named Bylaw are deemed necessary;

NOW THEREFORE the Council of the Kwaw Kwaw Apilt Indian Band makes a Bylaw amending the above-named Bylaw as follows:

- 1. The definition of "actual value" in section 2 is amended by striking out "September 30" wherever it appears and substituting "October 31".
- 2. Subsection 9(E) is amended by striking out "November 1" and substituting "February 1".
- 3. Section 17 is amended by striking out "September 30" wherever it appears and substituting "December 31".
- 4. Section 25 is amended
  - (i) in subsection (C) by striking out "September 30" and substituting "December 31", and
  - (ii) by repealing subsections (E), (F) and (G).

### 5. Section 28 is amended

- (i) in subsection (F) by striking out "October 31 of" wherever it appears and substituting "January 31 of the year following";
- year following";
  (ii) in subsection (G) by striking out "October 31 of the year" and substituting "January 31 of the second calendar year"; and
- (iii) in subsection (H) by striking out "October 31 of the year" and substituting "January 31 of the second calendar year".
- 6. The following section is added:

#### 28A. COURT OF REVISION TO BE NOTIFIED

- (A) The assessor shall notify the Court of Revision if,
  - (1) because of a change of ownership that occurs between October 31 and December 31 in any year, land and improvements that were not previously liable to taxation become liable to taxation, or land and improvements that were previously liable to taxation cease to be liable to taxation.
  - (2) in any year a manufactured home has been assessed and the manufactured home is moved to a new location or is destroyed after October 31 and before the following January 1, or
  - (3) during November or December in any year a manufactured home is placed on land in respect of which an assessment has been made.
- (B) Any matter that the Court of Revision is notified of under subsection (A) shall be treated as an error or omission in the completed assessment roll, and notice of the matter shall be treated by that court as a complaint.
- 7. Section 31 is amended by striking out "January 8" and substituting "April 7".
- 8. Section 32 is amended
  - (i) in subsection (K) by striking out "December 15" and substituting "March 15"; and
  - (ii) in subsection (L) by striking out "December 31" and substituting "March 31".

## Section 50 is amended

- (i) in subsection (A) by striking out "January 31" and substituting "April 30"; and(ii) in subsection (D) by striking out "February 16" and substituting "May 30".

Approved by Chief and Council this 28 day of September 1992.

Councillor

Councillor