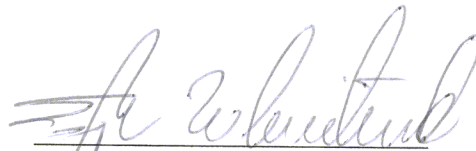


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.1-5 and amendments thereto, I certify that the attached copy of the **Tsawwassen First Nation Taxation Rates Bylaw 2005, Bylaw No. 2005-TX-01**, dated the 17th day of May, 2005 is a true copy of the said bylaw.



Joseph Whiteside
A/ Associate Director
Lands and Trusts Services
(a Superintendent as defined in
Sec 2(1) Indian Act RSC 1985)

Ministre des Affaires indiennes et
du Nord canadien et interlocuteur fédéral
auprès des Métis et des Indiens non inscrits



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
bylaw made by the Tsawwassen First Nation, in the Province of British
Columbia, at a meeting held on the 17th day of May 2005.

- **Tsawwassen First Nation
2005 Rates Bylaw**

A handwritten signature in cursive script that reads "Andy Scott".

Dated at Ottawa, Ontario this 18th day of June 2005.

Canada

TSAWWASSEN FIRST NATION
TAXATION RATES BY-LAW 2005
BY-LAW NO. 2005 - TX-01

WHEREAS the Chief and Council of a band may make by-laws for the purpose of taxation of land or interests in land in a reserve for local purposes pursuant to section 83(1) of the Indian Act and with respect to any matter arising out of or ancillary to the exercise of powers under section 83 of the Act;

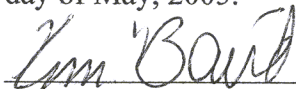
AND WHEREAS the Council of the Tsawwassen First Nation, also known as the Tsawwassen Indian Band, enacted a taxation by-law (which, as subsequently amended, is hereby referred to as the "Taxation By-law") and an assessment by-law (which, as subsequently amended, is hereby referred to as the "Assessment By-law") on March 11, 1994, respectively;

AND WHEREAS the Minister of Indian Affairs and Northern Development approved both the Taxation By-law and the Assessment By-law on May 26, 1994;

BE IT HEREBY RESOLVED that the Chief and Council of the Tsawwassen First Nation enacts the following by-law pursuant to section 83(1) of the Indian Act for the purpose of establishing rates of taxation for the year 2005.

1. This Bylaw may be cited for all purposes as the Tsawwassen First Nation 2005 Rates Bylaw.
2. The tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the Tsawwassen First Nation 2005 Rates Bylaw.

This Bylaw is hereby enacted by Council at a duly convened meeting held on the 17th day of May, 2005.



Chief Kim Baird

Councillor Andrea Jacobs



Councillor Stuart Morgan



Councillor Tina Koller



Councillor Laura Cassidy

A quorum of Council is 3

TSAWWASSEN FIRST NATION

TAXATION RATES BY-LAW 2005 BY-LAW NO. 2005 TX-01

SCHEDULE "A"

The council of the Tsawwassen First Nation hereby adopts the following taxation rates for the 2005 taxation year for the following classes of property.

Class of property as prescribed under Section 6 of the Tsawwassen First Nation Assessment By-law and the Tsawwassen First Nation Taxation By-law	Rate of tax applied against each \$1,000 of the assessed value of the land and improvements as determined in accordance the Tsawwassen First Nation Assessment By-law and the Tsawwassen First Nation Taxation By-law
Class 1 residential	7.55
Class 2 – utilities	60.0
Class 3 – unmanaged forest land	0
Class 4 – major industry	0
Class 5 – light industry	0
Class 6 – business and other	26.3
Class 7 – managed forest land	0
Class 8 – recreational/nonprofit org.	10.35
Class 9 – farm	0