

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

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 Tsawwassen First Nation, in the Province of British Columbia, at a meeting held on the 21<sup>st</sup> day of December 1999.

- **Tsawwassen First Nation  
Taxation Amendment By-law 1999**

A handwritten signature in black ink, appearing to read "Robert Paul".

Dated at Ottawa, Ontario this 9<sup>th</sup> day of March 2000.

Canada

**TSAWWASSEN FIRST NATION**  
**TAXATION BY-LAW AMENDMENT**

**BY-LAW 1999**

WHEREAS the 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 (the "First Nation") enacted a taxation by-law (the (Taxation By-law) on March 11, 1994;

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

AND WHEREAS the Chief and Council of the First Nation deems it advisable and in the best interests of the First Nation to amend the Taxation By-law as set out below;

BE IT HEREBY RESOLVED that the chief and council of the First Nation enacts the following by-law pursuant to section 83(1) of the *Indian Act*.

1. Section 5.1 shall be amended by substituting the following:

"5.1 The following property is not subject to assessment under this by-law:

- 5.1.1 any property owned, occupied, used or held by the First Nation;
- 5.1.2 any property owned, occupied, used or held by a member of the First Nation for the residence of that member or his or her family;
- 5.1.3 any property owned, occupied, used or held by a member of the First Nation for educational, ceremonial, religious or community purposes if such purposes have been approved by a Resolution of Chief and Council;
- 5.1.4 any property occupied by, held by, allotted to or in the lawful possession of a member of the First Nation under a Certificate of Possession, Certificate of Occupation or Notice of Entitlement, provided that the member is not receiving payment for the use of the property from any person who is not a

member of the First Nation whether under a lease, a sublease or any other arrangement;

5.1.5 any property held by a corporation whose shares are held exclusively and beneficially by a member or members of the First Nation provided that no member is receiving payment for the use of the property from any person who is not a member of the First Nation whether under a lease, a sublease or any other arrangement and notwithstanding the foregoing, and for greater certainty, if a corporation's shares are held, in whole or in part, by a member of the First Nation in trust for any person who is not a member of the First Nation, then the property owned or held by such corporation is not exempt from assessment pursuant to this subsection;

5.1.6 a burial ground or cemetery to the extent that it is used for burial purposes;

5.1.7 manufactured homes

(i) owned, occupied, used or held by the First Nation,

(ii) owned, occupied, used or held by a member of the First Nation for the residence of that member or his or her family,

(iii) owned, occupied, used or held by a member of the First Nation for educational, religious or community purposes if such purposes have been approved by a Resolution of Chief and Council,

(iv) held in storage or which form part of the inventory of a manufacturer or dealer, or

(v) licensed and equipped to travel on a public highway, occupied by a genuine tourist, and situated within a mobile home park or manufactured home park for a period of less than 60 days per year; and

5.1.8 any property adapted or designed and exclusively used for the purpose of abating pollution by controlling waste substances, but not including improvements used for the purpose of converting or treating waste substances with a view to producing from them any commercial or useful product, provided that where property exempted under this subsection is not exclusively used to abate pollution in the manner referred to in this subsection, but is primarily so used, the Taxation Officer may determine the portion of the assessed value of the property attributable to that abatement, and that portion is exempt."

THIS BY-LAW IS HEREBY made and approved at a duly convened meeting of the chief and council of the Tsawwassen First Nation this 21 day of DECEMBER, 1999.

Chief: Kim Bond

Councillors: Anna Gabel

Russell Williams

[Signature]

**TSAWWASSEN FIRST NATION**

**1999 RATES BYLAW**

**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 1999.

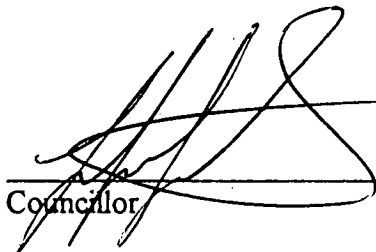
1. This Bylaw may be cited for all purposes as the Tsawwassen First Nation 1999 Rates Bylaw.
2. The tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the Tsawwassen First Nation 1999 Rates Bylaw.

This Bylaw is hereby enacted by Council at a duly convened meeting held on the 13th day of May, 1999.

  
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Chief Kim Baird

  
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Councillor

  
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Councillor

A quorum of Council is 3

**TSAWWASSEN FIRST NATION**

**1999 RATES BYLAW**

**SCHEDULE "A"**

<b>Class of Property as prescribed under Section 6 of the Tsawwassen First Nation Assessment Bylaw and the Tsawwassen First Nation Taxation Bylaw</b>	<b>Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the Tsawwassen First Nation Assessment Bylaw and the Tsawwassen First Nation Taxation Bylaw</b>
<b>Class 1 - Residential</b>	9.10
<b>Class 2 - Utilities</b>	52.42
<b>Class 6 - Business</b>	25.297
<b>Class 8 - Recreational / non profit</b>	9.7021