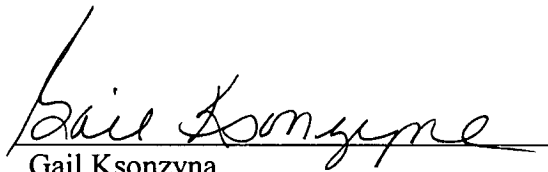


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Skowkale First Nation Rates By-Law dated January 30, 1996 is a true copy of the said by-law.

A handwritten signature in cursive script, reading "Gail Ksonzyna", written over a horizontal line.

Gail Ksonzyna
Lands and Trust Services,
a Superintendent as defined in
Section 2(1) Indian Act RSC 1985

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 Skowkale First Nation, in the Province of British Columbia, at
a meeting held on the 30th day of January 1996.

- **Skowkale First Nation Rates By-law**

A handwritten signature in black ink, appearing to be 'D. Shan'. The signature is written in a cursive style with a large loop at the beginning.

Dated at Ottawa, Ontario this 7th day of March, 1996

Canada

**SKOWKALE FIRST NATION
RATES BY-LAW**

I N D E X

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**SKOWKALE FIRST NATION
RATES BY-LAW**

WHEREAS pursuant to section 83(1) of the Indian Act the Council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land in a reserve and with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS the Council of the Skowkale First Nation, (also known as the Skowkale Indian Band) enacted the Skowkale First Nation Property Taxation By-law Amendment 1-1995 on the 5th of December 1995,

WITHOUT PREJUDICE TO THE EXISTING ABORIGINAL RIGHTS OF THE FIRST NATION, BE IT HEREBY RESOLVED that the Chief and Council of the Skowkale First Nation enacts the following By-law pursuant to section 83(1) the Indian Act for the purpose of establishing annual rates of taxation,

PART 1 - INTERPRETATION

SHORT TITLE

1 1 This By-law may be cited as the Rates By-law

DEFINITIONS

2 1 In this By-law

"Act"	means the Indian Act, R S C 195, c I-5 and any amendments thereto;
"assessment area"	means assessment area as defined in the Assessment By-law;
"Assessment By-law"	means the Skowkale First Nation Assessment By-law dated 20th October 1995 and any amendments thereto;
"First Nation"	means the Skowkale First Nation, also known as the Skowkale Indian Band which is a band as defined in section 2(1) of the Act;

"First Nation Resolution"	means First Nation Resolution as defined in the Assessment By-law,
"head assessor"	means head assessor as defined in the Assessment By-law,
"Minister"	means the Minister of Indian Affairs and Northern Development,
"Taxation Authority"	means Taxation Authority as defined in the Taxation By-law,
"Taxation By-law"	means the Skowkale First Nation Property Taxation By-law Amendment 1-1995 dated 5th December 1995 and any amendments thereto,
"taxation year"	means taxation year as defined in the Taxation By-law,
"variable taxation rate system"	means a system under which individual taxation rates are determined and levied for each class of land, interest in land and improvement;

PART 2 - DETERMINATION OF ANNUAL RATES

DETERMINATION OF ANNUAL RATES

- 3 1 On or before May 31 in each taxation year, the Taxation Authority shall determine taxation rates for general purposes, education purposes and hospital purposes to be applied to each class of land, interest in land and improvement within the assessment area that is subject to taxation under the Taxation By-law
- 3 2 On or before May 31 in each taxation year, the Taxation Authority shall determine taxation rates for local improvements and specific local improvements, if any, to be applied to each class of land, interest in land and improvement within the assessment area that is subject to taxation under the Taxation By-law
- 3 3 The Taxation Authority shall express the taxation rates imposed under section 3.1 as a percentage of the assessed value of the land, interest in land or improvement as

- determined by the head assessor in accordance with the provisions of the Assessment By-law.
- 3 4 Subject to section 3 5, the Taxation Authority may
- 3 4 1 vary taxation rates for each class of land, interest in land and improvement from taxation year to taxation year,
 - 3 4.2 divide the assessment area into regions, and vary the taxation rate from region to region for each class of land, interest in land and improvement within each region; and
 - 3 4 3 vary the taxation rate for taxes levied under the Taxation By-law for general purposes, education purposes, hospital purpose or any other purpose which may be determined by the Taxation Authority.
- 3 5 At no time shall the taxation rates adopted by the Taxation Authority for a taxation year under section 3 1 exceed by five percent (5%) the taxation rates adopted by the District of Chilliwack for the preceding taxation year in respect of comparable classes of land, interests in land and improvements or in respect of general purposes, education purposes hospital purposes or any other purposes
- 3 6 Forthwith upon adopting rates of taxation for a taxation year under section 3 1, the Taxation Authority shall submit to the Minister, for approval, a copy of the First Nation Resolution adopting such taxation rates

UTILITY AND LOCAL GOVERNMENT SERVICE CHARGES

- 4 1 Where utility services or local government services are provided for by the Taxation Authority, on or before May 31 in each taxation year, the Taxation Authority shall establish fee schedules setting the amounts which may be charged to interest holders or occupiers of land, interests in land and improvements within the assessment for utility services and local government services.
- 4 2 Where utility services or local government services, or both are contracted for by the Taxation Authority, the Taxation Authority shall charge each interest holder or occupier of land, an interest in land or improvement within the assessment area a proportionate share of the actual cost incurred by the Taxation Authority in providing such utility service or local government service.

PART 2 - CALCULATION OF TAXES

CALCULATION OF TAXES PAYABLE

- 5 1 The Collector shall calculate the taxes payable for each parcel of land, interest in land or improvement within the assessment area that is subject to taxation under the Taxation By-law by applying the taxation rates adopted by the Taxation Authority for a taxation year under section 3 1 to the assessed value of such parcel of land, interest in land or improvement determined by the head assessor and entered in the assessment roll under the Assessment By-law

PART 3 - GENERAL PROVISIONS

TENSE

- 6 1 Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise

HEADINGS

- 7 1 The headings contained in this By-law are inserted for convenience of reference only and form no part of this By-law

PLURAL

- 8 1 Whenever the singular or masculine is used in this By-law, the same shall be construed as meaning the plural or feminine

DATE IN FORCE

- 9 1 This By-law is in force from the date of the approval of the Minister.

AMENDMENT

- 10.1 Any section of this By-law may be amended by a by-law of Chief and Council and approved by the Minister

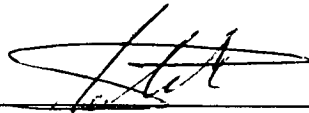
SEVERABILITY

11.1 A finding by a court that a provision of this By-law is void or invalid shall not affect the validity of the rest of the By-law

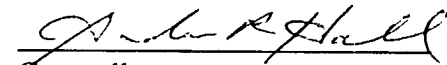
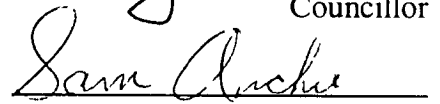
EXTENSION OF TIME

12.1 The Chief and Council may, by a Resolution, extend the time within which anything under this By-law is required to be done, and anything done within the extended period of time is as valid as if it had been done within the time provided for by this By-law.

This By-law is hereby made and approved at a duly convened meeting of the Chief and Council of the Skowkale First Nation, also known as the Skowkale Indian Band, this 30th day of January 1996.



Chief


Councillor
Councillor
Councillor
Councillor