


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 29th day of December, 1993, and the Squamish Indian Band "Taxation Expenditure Bylaw, dated 22nd day of September, 1993, are true copies of the said Order and Bylaw.


A/ Richard Frizell, Director,
Lands & Trust Services, B.C. Region;
a Superintendent as defined in Sec.2(1)
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 bylaw made by the Squamish Indian Band, in the Province of British Columbia, at a meeting held on the 22nd day of September, 1993.

Squamish Indian Band Taxation Expenditure Bylaw

Dated at Hull, Quebec

this *29th* day of *December* 1993.


Dan E. Goodleaf
Deputy Minister

SQUAMISH INDIAN BAND
TAXATION EXPENDITURE BYLAW

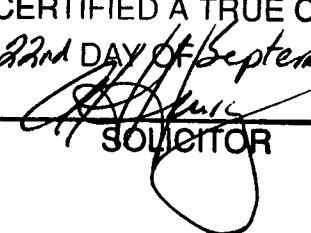
WHEREAS the Squamish Indian Band passed both the Squamish Indian Band Property Taxation Bylaw and the Squamish Indian Band Property Assessment Bylaw at a meeting held on the 16th day of December, 1992, pursuant to the provisions of the Indian Act and in particular pursuant to subsection 83(1) of the Indian Act.

AND WHEREAS subsection 12(3) of the Squamish Indian Band Property Taxation Bylaw requires that a taxation expenditure bylaw be passed for the purpose of expending taxation monies collected for the 1993 and subsequent taxation years under the Squamish Indian Band Property Taxation Bylaw, which Bylaw was enacted for the purpose of the fair and equitable taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve.

BE IT HEREBY RESOLVED that the council of the Squamish Indian Band enact the following bylaw for the purposes of expenditure of moneys of the band pursuant to the provisions of the Indian Act and in particular subsections 83(1) and (2) thereof:

Short Title

1.0 This bylaw may be cited as the Taxation Expenditure Bylaw.

CERTIFIED A TRUE COPY
THIS 22nd DAY OF September, 1993


SOLICITOR

Interpretation

2.0 In this bylaw, including without limiting the generality of the foregoing in this section:

"band" means the Squamish Band of Indians,

"band council resolution" means a motion passed and approved at a duly convened meeting of the council pursuant to the consent of a majority of the quorum of the councillors of the band,

"band member" means a member of the band pursuant to the Squamish Nation Membership Code passed June 8, 1987, as amended from time to time,

"community" means a group of people residing on reserve under the same government,

"community services" means services required or provided by the taxation authority to administer community programs for the benefit of members of the community, and without restricting the generality of the foregoing, includes social development programs, recreation programs and educational programs,

"council" means the council of the Squamish Indian Band within the meaning of subsection 2(1) of the Indian Act R.S.C. 1985, c.I-5, as elected by the band members from time to time pursuant to the custom of the band,

"general government services" includes but is not limited to administration of council, administration of band bylaws,

management of reserve lands, and administration of permits and licences,

"local government services" includes general government services, public works, utility services, capital works, taxation office services, community services and the provision of any other services normally found in other organized communities,

"minister" means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister,

"public works" means any of the following works or any combination of them:

- (a) opening, widening, straightening, extending, grading, levelling, diverting or paving a street,
- (b) constructing a side walk, foot crossing, curbing bridge, culvert or embankment forming part of a street, or constructing a system of storm drainage,
- (c) making, deepening, enlarging or lengthening a common sewer or water system,
- (d) making sewer or water service connections to the street line on land abutting the main,
- (e) constructing a conduit for wires or pipes along or under a street,

(f) reconstructing, replacing or repairing any of the works above-mentioned or any other related works;

(g) utility services as they apply to the reserve,

"reserve" means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise,

"surveyor of taxes" means the surveyor of taxes appointed by council under the Squamish Indian Band Property Taxation Bylaw,

"taxation authority" means the council of the Squamish Band of Indians,

"taxation office services" means services required or provided by the taxation authority to administer both the Squamish Indian Band Property Assessment Bylaw and the Squamish Indian Band Property Taxation Bylaw, and without restricting the generality of the foregoing, includes the expenditures set out in subsection 12(2) of the Squamish Indian Band Property Taxation Bylaw and all additional costs associated therewith,

"taxation year" means January 1 of any year to December 31 of the same year,

"utility services" means services provided by the taxation authority and, without restricting the generality of the

foregoing, includes water, sewer, garbage collection and police and fire protection services.

Budget and Expenditures

3.1 On or before March 1 in each taxation year, council shall, by band council resolution, direct the preparation of a provisional budget for all or part of the current taxation year.

3.2 On or before June 30 in each taxation year, council shall adopt a bylaw setting forth the annual budget for that taxation year, indicating the projected revenues and expenditures, for the provision of local government services to the reserve.

3.3 All expenditures, from the moneys derived from taxation, shall be made in accordance with the annual budget bylaw referred to in subsection 3.2.

Revenue

4.1 All revenue derived from taxation pursuant to the Squamish Indian Band Property Taxation Bylaw shall be deposited in a special account or accounts as directed in subsection 12(1) of the Squamish Indian Band Property Taxation Bylaw and be invested, until required to be used in accordance with the provisions of subsections 12(2) and (3) of the Squamish Indian Band Property Taxation Bylaw.

4.2 All monies deposited in the separate special account or accounts or invested pursuant to subsection 4.1 and any interest earned thereon shall be expended solely for the purpose of providing local government services to the reserve, and in

accordance with the annual budget adopted pursuant to section 3 hereof.

4.3 Any surplus revenue derived from taxation pursuant to the Squamish Indian Band Property Taxation Bylaw, which is for the time being not required for the provision of local government services (as it may appear in the annual budget or at the end of the year designated in the annual budget) will be set aside and designated as the surplus fund account, until required to be used, provided that no expenditure shall be made from such fund except in accordance with subsection 4.2. The surplus fund account shall be invested only in accordance with subsection 4.1.

4.4 The surveyor of taxes as appointed by council is to administer and enforce the Taxation Expenditure Bylaw and the annual budget bylaw, as required.

Extension of Time

5.1 The council may, by band council resolution, extend the time by which or within which anything is required to be done under this bylaw and anything done by or within such extended time is as valid as if it had been done within the time otherwise provided by this bylaw.

5.2 Where a provision in this bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

Bylaw Remedial

6.1 This bylaw shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

Miscellaneous

7.1 Head notes, margin notes and headings form no part of this bylaw and shall be construed as being inserted for convenience of reference only.

7.2 A finding by a court that a provision of this bylaw is void or invalid shall not affect the validity of the rest of the bylaw.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Squamish Indian Band held at the Squamish Indian

Band Administration Office, 320 Seymour Boulevard, North
Vancouver, British Columbia, V7J 2J3, this 22nd day of September,
1993.

A Quorum is 8 Councillors.

MOVED BY: RICHARD WILLIAMS SECONDED BY: ANN WHONNOCK

Chaple Mathis
CHIEF
(AND COUNCILLOR)

Sam George
COUNCILLOR

COUNCILLOR

COUNCILLOR

COUNCILLOR

R. Williams
COUNCILLOR

Chaple Mathis
CHIEF
(AND COUNCILLOR)

Ann Whonnock
COUNCILLOR

COUNCILLOR

COUNCILLOR

COUNCILLOR

William Guss
COUNCILLOR

Dan P. McNamee
COUNCILLOR

CHIEF
(AND COUNCILLOR)

Byron Joseph
COUNCILLOR

COUNCILLOR

COUNCILLOR

COUNCILLOR

COUNCILLOR

I, LESLIE HARRY, a Band Councillor and Chairman of the Band Council of the Squamish Band of Indians, do hereby certify that a true copy of the foregoing bylaw was forwarded to the Minister of Indian Affairs and Northern Development pursuant to subsection 82(1) of the Indian Act this 22nd day of September, 1993.



WITNESS



LESLIE HARRY
BAND COUNCILLOR AND CHAIRMAN