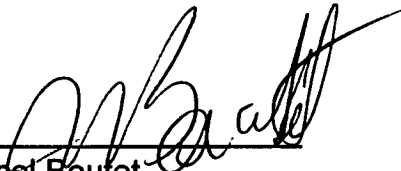


CERTIFICATE

I, Marcel Boutet, do hereby certify as superintendent pursuant to section 86 of the Indian Act R.S.C., c. I-5, that the attached by-law marked "**CERTIFIED TRUE COPY OF THE ORIGINAL**" is a true copy of the Mikisew Cree First Nation's No. 1997-9 (Rates Bylaw) By-law made on the 8 th day of October, 1997, by the council of the Mikisew Cree First Nation.



Marcel Boutet
Director
Lands and Trust Services
Indian and Northern Affairs Canada
Edmonton, Alberta

Signed at Edmonton, Alberta
this 26 day of JANUARY, 1998

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 Mikisew Cree First Nation Indian Band, in the Province of
Alberta, at a meeting held on the 9th day of October, 1997.

- **Mikisew Cree First Nation**
By-law No. 1997-9

Jane Stewart

Dated at Ottawa, Ontario this 20th day of October, 1997.

Canada

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By-Law No. 1997-9
MIKISEW CREE FIRST NATION
INDIAN BAND RATES BYLAW

WHEREAS pursuant to subsection 83(1)(a) of the Indian Act the Council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS the Council of the Mikisew Cree First Nation, (also known as the Mikisew Cree Band) enacted the Mikisew Cree First Nation Property Assessment and Taxation Bylaw on, June 24, 1997;

AND WHEREAS the Council of the Mikisew Cree First Nation, enacted the Mikisew Cree First Nation Property Assessment and Taxation Amending Bylaw on, August 25, 1997;

NOW BE IT HEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the Indian Act and in particular section 83(1) for the purpose of establishing annual rates of taxation.

SHORT TITLE

1. This bylaw may be cited for all purposes as the Mikisew Cree First Nation Rates Bylaw.

PART I
INTERPRETATION

2. In this bylaw, including without limiting the generality of the foregoing in the recitals and this section:

"Act" means the Indian Act R.C.S. 1985, c. I-5 and any amendments thereto;

"Assessment area" means lands situated within the boundaries of existing and future Mikisew Cree First Nation Indian Reserves; including but not limited to Reserves # 217, 218, 219, 220, 221, 222, 223, 224, and 225) as determined under the Assessment Bylaw;

"assessor" means a person, or persons, appointed from time to time by Chief and Council for the purposes of all or part of this bylaw and any related duties as required by Chief and Council;

"Band" means the Mikisew Cree First Nation which is a band as defined in the Act;

"Band Council Resolution" means a motion, as recorded in the minutes of the or "resolution" meeting, passed and approved at a duly convened meeting of the Council pursuant to the consent of a majority of the councilors of the Band present at that meeting;

"Minister" means the Minister of Indian Affairs and Northern Development;

"taxation authority" means the Chief and Council of the Mikisew Cree First Nation;

"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;

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BYLAW NOT PREJUDICIAL TO ABORIGINAL RIGHTS

3. For greater certainty, nothing in this bylaw, its administration or the exercise of any powers thereunder shall be construed so as to abrogate or derogate from any existing aboriginal or treaty rights of the members of the Mikisew Cree First Nation, or interpreted as having any adverse impact on the aboriginal rights, titles or interests of the First Nation or any member of the First Nation.

PART 2 DETERMINATION OF ANNUAL RATES

4. (1) On or before October 15 of the 1997 taxation year, the Mikisew Cree First Nation Taxation Authority shall apply a 1.45% flat rate to each class of land, interest in land and improvement within the assessment area that is subject to taxation under the Property Assessment and Taxation Bylaw.

4. (2) The Mikisew Cree First Nation Taxation Authority shall express the taxation rates imposed under section 4.(1) as a percentage of the assessed value of the land, interest in land or improvement as determined by the assessor in accordance with the provisions of the Mikisew Cree First Nation Property Assessment and Taxation Bylaw.

4. (3) Subject to section 4.(4), the Mikisew Cree First Nation Taxation Authority may:

- (a) vary taxation rates for each class of land, interest in land and improvement, from taxation year to taxation year;
- (b) 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
- (c) vary the taxation rate for taxes levied under the Taxation Bylaw for general purposes or any other purpose which may be determined by the Mikisew Cree First Nation Taxation Authority.

4. (4) At no time shall the taxation rates adopted by the Mikisew Cree First Nation Taxation Authority for a taxation year under section 4.1 exceed by five percent (5%) the taxation rates established in the same year by a comparable jurisdiction, in respect of comparable classes of land, interests in land and improvements or in respect of general purposes, or any other purpose.

4. (5) Forthwith upon adopting rates of taxation for a taxation year under section 4.1, the Mikisew Cree First Nation Taxation Authority shall submit to the Indian Taxation Advisory Board a copy of the First Nation Resolution adopting such taxation rates.

UTILITY AND LOCAL GOVERNMENT SERVICE CHARGES

5. (1) Where utility services of local government services are provided for by the Mikisew Cree First Nation Taxation Authority, on or before October 15 of the 1997 taxation year, the Mikisew Cree First Nation 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 area for utility services and local government services.

5. (2) Where utility services of local government services, or both are contracted for by the Mikisew Cree First Nation Taxation Authority, shall charge each interest holder or occupier of land, or interest in land and improvement within the assessment area a proportionate share of the

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actual cost incurred by the Mikisew Cree First Nation Taxation Authority in providing such utility service or local government service.

CALCULATION OF TAXES PAYABLE

6. (1) The tax administrator 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 Mikisew Cree First Nation Property Assessment and Taxation Bylaw by applying the taxation rates adopted by the Mikisew Cree First Nation Taxation Authority for a taxation year under section 4.1 to the assessed value of such parcel of land, interest in land or improvement determined by the assessor and entered in the assessment roll under the Assessment Bylaw.

GENERAL PROVISIONS

7. (1) Head notes, marginal notes and provision headings form no part of this bylaw but shall be construed as being inserted for convenience of reference only.

7. (2) A finding by a court of competent jurisdiction that a section or provision of this bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole.

7. (3) 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.

7. (4) In this bylaw words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

8. This bylaw shall come into force immediately upon being approved by the Minister.

EXTENSION OF TIME

9. The Chief and Council may, by a Resolution, extend the time within which anything under this Bylaw 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 Bylaw.

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APPROVED AND PASSED at a duly convened meeting of the Band Council of the Mikisew Cree First Nation held at the Mikisew Cree First Nation Administration Office, this 9th day of ~~September~~ **OCTOBER**, 1997. A Quorum of Council consists of Mikisew Cree First Nation Councilors. MOVED BY: SECONDED BY:

Chief

H. J. Vermeulen
Councilor

M. Simpson
Councilor

[Signature]
Councilor

Councilor

Rose Simpson
Councilor

Councilor

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