

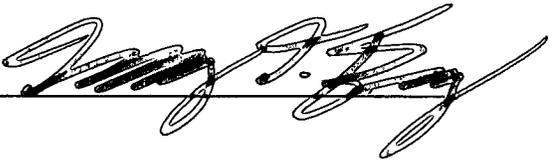
BAND BY-LAW TRUE COPY CERTIFICATION FORM

CANADA

PROVINCE OF MANITOBA

TO WIT

I, Jeremy J. Fry, Manager of Estates and Band Governance, Indian and Northern Affairs Canada, Manitoba Region, residing in the City of Winnipeg, in the Province of Manitoba, make oath and swear that the paper writing to which this affidavit is attached is a true copy of a document produced and shown to me and purporting to be the original by-law No. 1999-01, OCN Annual Tax Rate By-law No. 1, 1999, dated March 23rd, 1999, the said copy having been compared by me with the said original document. And that the original document was delivered to my hand on March 9th, 2000.



Sworn before me at the City of Winnipeg, in the Province of Manitoba, this 9th day of March, 2000. A Commissioner of Oaths in and for the Province of Manitoba.



My Commission expires Mar. 2/01

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 Opaskwayak Cree Nation, in the Province of Manitoba, at a meeting held on the 23rd day of March, 1999.

- **Annual Tax Rates By-law No. 1, 1999**

Jane Stewart

Dated at Ottawa, Ontario this 17th day of May, 1999.

Canada

CERTIFIED
TRUE COPY
OF ORIGINAL

Bernice Young
COMMISSIONER FOR OATHS IN
AND FOR THE PROVINCE OF MANITOBA
MY COMMISSION EXPIRES *08/12/10* 10. 99

OPASKWAYAK CREE NATION

OCN ANNUAL TAX RATE BY-LAW NO. 1, 1999

PASSED AND ENACTED BY THE CHIEF AND COUNCIL OF THE
OPASKWAYAK CREE NATION, THIS 23rd DAY OF
March, A.D. 1999.

OPASKWAYAK CREE NATION

OCN ANNUAL TAX RATE BY-LAW NO. 1, 1999

WHEREAS pursuant to section 3.1 of the *OCN Land Tax By-Law 1996* Chief and Council may in each year pass a by-law levying a land tax rate, and may prescribe a different rate for each class of property described in the *Land Tax By-Law*;

NOW BE IT HEREBY RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof:

1. For the purposes of subsections 3.1(1) and (3) of the *OCN Land Tax By-Law 1996* there are hereby levied for the taxation year 1999 the following tax rates for each class of property:

Residential 1 (10)	23 mills on 45% of assessment value
Residential 2 (20)	23 mills on 45% of assessment value
Farm Property (30)	23 mills on 33% of assessment value
Pipeline Property (51)	23 mills on 50% of assessment value
Railway Property (52)	23 mills on 25% of assessment value
Other Property (60)	23 mills on 65% of assessment value
Golf Course Property (70)	23 mills on 8.7% of assessment value

2. For the purpose of various provisions of the *OCN Land Tax By-Law 1996* the following fees and charges are established:

Copy of the assessment roll	\$50.00
Copy of a portion of the assessment roll (per page)	\$0.25/page
Filing an appeal with the Assessment Appeal Board	\$20.00
Tax Certificate	\$20.00

3. For the purposes of Section 10.4(3) of the *OCN Land Tax By-Law 1996*, the penalty rate in respect of unpaid taxes is 1.25% per month.
4. This by-law may be cited for all purposes as the *OCN Annual Tax Rate By-Law No. 1, 1999*.

- 5. This by-law shall come into force and effect immediately upon approval by the Minister of Indian Affairs and Northern Development.

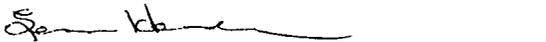
APPROVED AND PASSED at a duly convened meeting of the Chief and Council of the Opaskwayak Cree Nation at the Opaskwayak Cree Nation Reserve No. 21E in Manitoba this 23rd day of March 1999.

A quorum of council consists of 5 OCN councillors.


Chief


Councillor

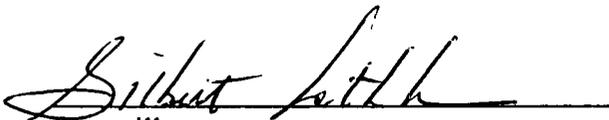

Councillor


Councillor

Councillor


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Councillor

SCHEDULE A

PRELIMINARY ANNUAL LAND TAX BUDGET for Current Fiscal Year 1999

REVENUES

5333-119	Tax Levy - Property Tax	199,203.00
5333-119	Grants in Lieu of taxes	358,788.00
5260-119	Penalties	
	TOTAL REVENUES	557,991.00

EXPENDITURES

General Government Services

Clerk and Staff

8210-119	Administrator	32,960.00
8210-119	Land Tax Clerk	20,000.00
8310-119	Benefits	7,414.00
	Total Clerk and Staff	60,374.00

Office Administrative Expenses

2313-119	Due to OCN	22,000.00
6500-119	Advertising	250.00
6580-119	Car Allowance	1,794.00
6660-119	Bank Charges	200.00
6860-119	Courier Delivery	150.00
6980-119	Dues & Subscriptions	200.00
7160-119	Enforcement	10,000.00
7180-119	Appeal Board	10,500.00
7460-119	Miscellaneous	200.00
7540-119	Office Supplies	1,000.00
7550-119	Office Furniture & Equipment	8,000.00
7690-119	Postage & Fees	800.00
8660-119	Telephone & Fax	1,000.00
8700-119	Training Courses	1,000.00
8740-119	Travel - In Province	1,500.00
	Total Office Administrative Expenses	58,594.00

Other General Administrative		
7740-119	Audit Fees	2,500.00
7750-119	Assessment (Assessor Fees)	10,000.00
7790-119	Legal Services	15,000.00
	Other General Administrative Total	27,500.00
General Government Services Total		146,468.00
Community Services - Protective Services		
7925-119	Fire Protection	50,000.00
7925-119	Police Protection	60,000.00
	Total Protective Services	110,000.00
Reserve for Bad Debt		
6600-119	Tax Levy Allowance	60,523.00
6600-119	Grant In Lieu	241,000.00
	Total Reserve for Bad Debt	301,523.00
TOTAL EXPENDITURES		557,991.00
BALANCE		0.00



OPASKWAYAK CREE NATION BAND COUNCIL RESOLUTION

Chronological Number: 99-023
Dated This 23 Day of March 1999.

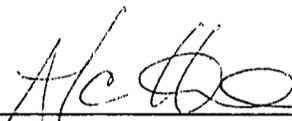
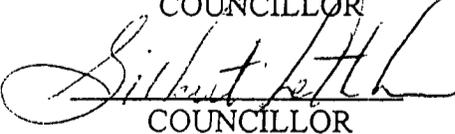
DO HEREBY RESOLVE

AT A DULY CONVENED MEETING of Chief and Council held in the Council Chambers on Opaskwayak Cree Nation Reserve 21E;

WHEREAS

- a. pursuant to the OCN Expenditure By-Law 1998, Chief and Council is to consider approval of an Annual Land Tax Budget;
- b. a preliminary Annual Land Tax Budget is required by the Indian Tax Advisory Board for the purpose of considering the OCN Land Tax Rate By-Law 1999;

NOW THEREFORE be it resolved that Chief and Council approve the preliminary Annual Land Tax Budget 1999 attached as Schedule A, subject to approval of the Annual Land Tax Budget in accordance with Section 4 of the Expenditure By-Law 1998.

 COUNCILLOR	 CHIEF	 COUNCILLOR
 COUNCILLOR	 COUNCILLOR	 COUNCILLOR
 COUNCILLOR	 COUNCILLOR	 COUNCILLOR
 COUNCILLOR	 COUNCILLOR	 COUNCILLOR
 COUNCILLOR	 COUNCILLOR	 COUNCILLOR

A Quorum of Opaskwayak Cree Nation Chief and Council Consists of Five (5).

CERTIFIED
TRUE COPY
OF ORIGINAL


COMMISSIONER FOR OATIS IN
AND FOR THE PROVINCE OF MANITOBA
MY COMMISSION EXPIRES 28/12/1999