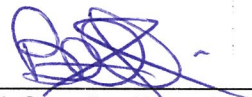


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Haisla Nation Property Assessment and Taxation Amendment By-law No.01-2011 dated June 7, 2011 is a true copy of the said by-law.



Bill Guerin, Director
Community Development,
a Superintendent as defined in
Sec 2(1) Indian Act RSC 1985

Ministre des Affaires indiennes et
du Nord canadien, interlocuteur fédéral
auprès des Métis et des Indiens non inscrits et
ministre de l'Agence canadienne de développement
économique du Nord



Minister of Indian Affairs and
Northern Development, Federal Interlocutor
for Métis and Non-Status Indians and
Minister of the Canadian Northern Economic
Development Agency

Ottawa, Canada K1A 0H4

I, the Minister of Aboriginal Affairs and Northern Development, HEREBY
APPROVE, pursuant to section 83 of the *Indian Act*, the following by-law
made by the Haisla Nation, in the Province of British Columbia, at a
meeting held on the 28th day of March 2011.

- **Haisla Nation
Property Assessment and Taxation
Amendment By-law No. 01-2011**

A handwritten signature in blue ink, appearing to be 'A. M. ...'.

Dated at Ottawa, Ontario, this 7th day of June 2011.



Haisla Nation Council

HAISLA PO BOX 1101, KITAMAAT VILLAGE, BC V0T 2B0 TELEPHONE (250) 639-9361 FAX (250) 632-2840

HAISLA NATION PROPERTY ASSESSMENT AND TAXATION AMENDMENT BY-LAW NO. 01-2011

WHEREAS:

- A. It is an objective of the taxation conducted under the provisions of the Haisla Nation Property Assessment and Taxation By-law No. 1, as amended by the Haisla Nation Property Assessment and Taxation Amendment By-law No. 01-2007 (the "Haisla Nation Property Assessment and Taxation By-law") to ensure certainty and fairness for the taxpayers on the Band's reserves and for the Band; and
- B. The Band Council of the Haisla Nation wishes to amend the Haisla Nation Property Assessment and Taxation By-law to ensure that the appeal procedures for the Assessment Review Committee are certain and fair to all taxpayers and the Band, for the 2011 taxation year and onward.

NOW BE IT HEREBY RESOLVED

That the following by-law be and is hereby enacted for the purpose of amending certain provisions of the Haisla Nation Property Assessment and Taxation By-law for the 2011 taxation year as hereinafter provided.

1. This by-law may be cited as the *Haisla Nation Property Assessment and Taxation Amendment By-law* No. 01-2011.
2. The Haisla Nation Property Assessment and Taxation By-law is amended as follows:

By amending section 32(1) to read as follows:

Council must, by resolution, establish an Assessment Review Committee consisting of not less than three (3) members, including:

- (a) at least one (1) member who is a member of the law society of the Province of British Columbia;
- (b) at least one (1) member who has experience in assessment appeals in the Province of British Columbia; and
- (c) at least one member who is also a member of the Band but not a member of Council.

By amending section 32(4) to read as follows:

Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee at a rate equal to or greater than to what the members of the Property Assessment Review Panel in the Province of British Columbia are paid.

By amending section 33 (1) to read as follows:

The Band or the assessor or a person whose name appears in the assessment roll, may appeal an assessment of assessable property to the Assessment Review Committee by delivering:

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of (\$30),

to the assessor at the address set out in the Assessment Notice within thirty (30) days after the date on which the Assessment Notice was mailed or e-mailed to the person named on the assessment roll in respect of the assessable property.

By amending section 33(2) to read as follows:

The grounds for an appeal may be in respect of one or more of the following:

- (a) the liability of the holder to taxation under this By-Law,
- (b) the assessed value of the property,
- (c) the assessment of classification of the property,
- (d) the applicability of an exemption to the property, and
- (e) any alleged error or omission in an assessment or Assessment Notice.

By amending section 37 (a) to read as follows:

has a direct financial interest in any property assessment to which an appeal relates.

This Amendment By-law is applicable to the 2011 taxation year and all subsequent taxation years.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 28TH day of March 2011.

A Quorum consists of five (5) Council Members and one (1) Chief Councillor

Dolores Pollard
Chief Councillor

Gerald Amos
Councillor

Brenda Duncan
Councillor

Henry Amos
Councillor

Ellis Ross
Councillor

Sylvia Woods
Councillor

Margaret Grant
Deputy Chief Councillor

Alex Grant Sr.
Councillor

Godfrey Grant Jr.
Councillor

Keith Nyce
Councillor

Kevin Stewart
Councillor