CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copies of the **Musqueam Indian Band Assessment Supplemental By-Law** dated November 14, 2006 are true copies of the said by-law.

Kathy Hankin

Kathy Hankin
A/Associate Director, Lands and Trust Services,
a superintendent as defined in
Section 2(1) Indian Act RSC 1985

Ministre des Affaires indiennes et
du Nord canadien et interlocuteur fédéral
auprès des Métis et des Indiens non inscrits

Minister of Indian Affairs and
Northern Development and Federal Interlocutor
for Métis and Non-Status Indians

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 Musqueam Indian Band, in the Province of British Columbia, at a meeting held on the 14th day of November 2006.

- **Musqueam Indian Band
Assessment Supplemental By-law**

Dated at Ottawa, Ontario this 29 day of JANUARY 2007.

MUSQUEAM INDIAN BAND ASSESSMENT BY-LAW

SUPPLEMENTAL BY-LAW

WHEREAS:

(a) The Band passed a Property Assessment By-law on the 11th day of March, 1996, pursuant to section 83 of the *Indian Act* (the By-law as subsequently amended is hereafter referred to as the "Assessment By-law");

(b) Disputes have arisen regarding the assessment and taxation of interests in land on the Musqueam Reserve No. 2 (the "Reserve") held by residential lease-holders (the "Leaseholders") of the following parcels of land:

Lots 1-75, Parcel A, Musqueam Indian Reserve No. 2, CLSR Plan 52928;
Lots 1-144, Parcel B, Musqueam Indian Reserve No. 2, CLSR Plan 55995

(the "Lands");

(c) By an Agreement in principle dated the 15th day ofMarch, 2006, (the "Settlement Agreement") the Council of the Band and the Representatives of the Leaseholders have agreed to settle their disputes on the following terms:

(i) The Leaseholders will withdraw their appeals of the assessment of their interests in the Lands (and related litigation, with the exception of any action listed in Schedule 4 to the Settlement Agreement) and agree not to bring further appeals or litigation on the grounds set out in the form of Release attached as Schedule 5 to the Settlement Agreement and

(ii) The Council of the Band will pass a by-law confirming that the basis of assessment of the Lands will be the same as that applying to residential properties located within that part of the City of Vancouver lying west of Oak Street that are considered comparable by the assessor appointed under the Musqueam Property Assessment By Law using the principles of valuation set out in Part 4 of the said By Law as in force on the date hereof ("Off- Reserve Lands") and the rates of taxes applied to the Lands will not exceed those applying to Off-Reserve Lands unless a majority of the Leaseholders approve a proposal satisfactory to the Council of the Band for another basis of assessment or other rates of taxation by way of a referendum (for greater certainty, it is confirmed that a Leaseholder may appeal the assessed value for a particular property on the grounds that the comparables used by the assessor are not appropriate for that property provided that the grounds of the appeal do not challenge the use of freehold properties not located on a reserve as comparable values in the determination of the value of an interest in land situated on the Reserve or challenge any exemption from payment of property taxes granted to the Band or to Indians with respect to interests in the Reserve);;

(d) This By-law to amend the Assessment By-law (the "Assessment Amendment By-law") and the By-law to amend the Taxation By-law (the "Taxation Amendment By-law") passed on the same day are passed by Council to implement the Settlement Agreement.

NOW BE IT RESOLVED:

1. Basis of Assessment

(a) Notwithstanding any provision of the Assessment By-law the basis of assessment of the interests of the Leaseholders in the Lands will be the same as that applying to Off-Reserve Lands unless a majority of the participating Leaseholders approve by way of a referendum held under section 2 below of a basis of assessment satisfactory to the Council of the Band that is not the same as that applying to Off-Reserve Lands.

2. Referendum

A referendum to approve a basis of assessment which is not the same as that applying to Off-Reserve Lands pursuant to section 1 of this Assessment Amendment By-law will be held using the following procedures:

(a) A referendum may only be called by Council and by way of a Band Council Resolution which shall:

(i) Give the text of the referendum question, and
(ii) Determine the deadline for the referendum which must be no less than 90 days after the date of the Band Council Resolution, and
(iii) appoint a voting officer who will do all things necessary to organize and conduct the referendum and who must not be a member, employee or agent of the Band except for the limited purpose of organizing and conducting the referendum nor a Leaseholder;

(b) Council shall give reasonable consideration to any request to call a referendum made to it by the Representatives of the Leaseholders;

(c) A referendum will be conducted by secret ballot which may be mailed in or delivered by hand as provided herein;

(d) The voting officer will mail or deliver a notice of referendum to every Leaseholder at the address shown on the Taxation Roll at least 60 days prior to the deadline which contains the following information:

  (i) The date, time and place of the information meeting;
  (ii) The text of the referendum question;
  (iii) The deadline for mailing in the ballot or for delivering the ballot by hand;

(e) An information meeting to explain the referendum will be held by Council at least 30 days before the date of the deadline at the Reserve,

(f) The voting officer will mail or deliver a package to every Leaseholder at least 21 days prior to the deadline which package will include the following:

  (i) A declaration of Leaseholder that he or she is registered in the Land Title Office as a Leaseholder;
  (ii) Text of the referendum question;
  (iii) Ballot for answering the referendum question;
  (iv) An envelope to seal the ballot in and a second envelope pre-addressed to the voting officer;
  (v) Letter of instructions including an address on the Reserve to which ballots may be hand delivered;
  (vi) Such further and other information as the voting officer considers appropriate;

(g) On the day after the deadline for the referendum, and in the presence of a scrutineer appointed by the Representatives of the Leaseholders, the voting officers will count all the ballots received whether by mail or delivered by hand up to 5:00 p.m. on the previous day and will disregard any ballots received thereafter;

(h) The voting officer will notify Council of the results of the ballot on the day of counting and Council shall post the results in the Band office and send a copy to each of the Leaseholders by mail or delivery;

(i) The count of the voting officer will be final.

3. Amendment or Repeal of this Assessment Amendment By-law

This Assessment Amendment By-law may only be amended or repealed if:

(a) the Minister fails to approve this Assessment Amendment By-law or the Taxation Amendment By-law within six months of its passage by Council or within such longer period as the Council and the Representatives of the Leaseholders may agree; or

(b) a board of review appointed under the Assessment By-law or a court finds in favour of a Leaseholder on the grounds set out in the form of the Release attached as Schedule 5 to the Settlement Agreement; or

(c) it is replaced by another by-law made under the *Indian Act* in substantially the same form and such by-law has first been approved by a majority of the Leaseholders participating in a referendum held using the procedures set out in section 2;

In the event that the Minister fails to approve this Assessment Amendment Bylaw, the Band shall amend this Bylaw within the spirit of this Agreement, and upon approval of the amendment(s) by a majority of the Leaseholders pursuant to (a) above, the Band shall resubmit the amended bylaw to the Minister for approval.

4. By-law Interpretation

This Assessment Amendment By-law shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

5. Miscellaneous

(a) Headings form no part of this Assessment Amendment By-law but shall be construed as being inserted for convenience of reference only.

(b) A finding by a court of competent jurisdiction that a section or provision of this Assessment Amendment By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(c) Where a provision in this Assessment Amendment By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(d) In this Assessment Amendment By-law words in the singular include the plural, and words in the plural include the singular.

6. Coming Into Force

This Assessment Amendment By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 14th day of November, 2006.

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Chief Ernie Campbell

Councillor Howard Grant

CouncillorMyrtle McKay

Councillor Wayne Sparrow

Councillor Mary Charles

~~Councillor Nolan Charles~~

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Councillor Wade Grant

Councillor Delbert Guerin

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Councillor Jordan Point

Councillor Allyson Fraser