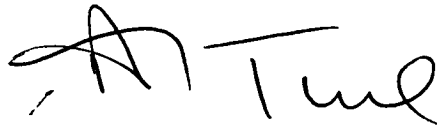


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.1-5 and amendments thereto, I certify that the attached copy of the Boothroyd First Nation 2002 Rates By-law dated August 12, 2002 is a true copy of the said by-law.

A handwritten signature in black ink, appearing to read 'T. Howe', written over a horizontal line.

Thomas Howe
Director, Lands and Trust Services,
a superintendent as defined in
Section 2(1) Indian Act RSC 1985

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 Boothroyd First Nation, in the Province of British Columbia, at a meeting held on the 12th day of August 2002.

- **Boothroyd First Nation
2002 Rates By-law**

A handwritten signature in black ink, appearing to read 'Robert D. ...'.

Dated at Ottawa, Ontario this *23rd* day of *October* 2002.

Canada

ASSESSMENT STANDARDS AND MAXIMUM RATES FOR RAILWAY RIGHT-OF-WAY
PROPERTY TAXATION

WHEREAS:

- A. The Boothroyd First Nation ("Boothroyd") has enacted a Property Taxation Bylaw which includes powers to assess and levy property taxes on property rights within a railway right-of-way
- B. Boothroyd wishes to implement Federal Regulation "Property Assessment and Taxation (Railway Right-of-Way) Regulations" SOR/2001-493 (the "Regulation") which provides railway companies occupying reserve land with levels of property taxation that are predictable and comparable to levels of property taxation under provincial laws.
- C. Boothroyd wishes to enact this bylaw in respect of Assessment and Taxation Tax Rates for Railway Right-of-Way Property pursuant to subsection and maximum property tax Rates for railway rights of way as established by the Regulation

NOW BE IT HERBY RESOLVED that the following bylaw is hereby enacted pursuant to the provisions of the Indian Act and in particular subsection 83(1) thereof.

Short Title:

- 1 This bylaw may be cited for all purposes as the Assessment Standards and Maximum Tax Rates for Railway Right-of-Way Property Bylaw

Interpretation

- 2 In this Bylaw, including without limiting the generality of the foregoing in the recitals and this section:
 - (A) "adjacent area" in respect of the First Nation means the incorporated or unincorporated area bordering a majority of those reserves of the First Nation that contain right-of-way areas;
 - (B) "adjustment factor" means the adjustment factor set out in the Adjustment Factors Relating to the Valuation of Railway Corporation Property Regulation B.C. Reg 324/96, amended from time to time;
 - (C) "Canada Pacific Railway Company" includes any successor to the Canadian Pacific Railway Company,
 - (D) "fibre optic improvements" means fibre optic fibre, sheaths, wrapping, conduits, cables and other related improvements;

- (E) **“incorporated area”** means an area incorporated as a municipality under the Local Government Act of British Columbia,
- (f) **“property”** means a right -of-way, any other right or interest in lands, or improvements;
- (g) **“provincial taxation laws”** means the laws and regulation of the province of British Columbia respecting property taxation, including the assessment Act, the adjustment Factors relating to the Valuation of the Railway Corporation Property Regulation, the hospital district Act, as amended from time to time,
- (h) **“right-of-way area”** means the land set out in Schedule 1,
- (i) **“track in place”** has the same meaning as “track in place of a railway corporation” in subsection 21(15) of the assessment Act of British Columbia

Determination of assessable Value

- 3 An assessor must determine the assessable value of the following types of property using the assessment rates, adjustments, exceptions, inclusions and exclusions that would be applied if the property were subject to provincial taxation laws,
 - (a) track in place of a railway company, including fibre optic improvements,
 - (b) rights-of-way for track referred to in paragraph (a),
 - (c) bridges of a railway company;
 - (d) fibre optic improvement of a non-railway company;
 - (e) utility systems of a non-railway company, including pipeline, cable, telephone, power, sewer gas and related facilities; and
 - (f) other improvements lawfully located in a right-of-way area.
- 4. Adjustment factors do not apply to the determination of assessable values of property under a bylaw

Maximum rates for railway Company

- 5. subject to paragraph (7), the tax rate for a taxation year in respect of property of a railway company in the right-of-way are shall not exceed the rate equal to the sum of products, determined for each of the tax bases set out in schedule 2 of;
 - (a) $A \times B$ where A is the tax Rate established for that taxation year under provincial taxation laws for the tax base; and

(b) B is the adjustment factor for that tax base

Maximum rate for non-Railway Companies

6 subject to paragraph (7), the tax rate for a taxation year in respect of improvements of a company other than a railway company in a right-of-way area shall not exceed the rate equal to the sum of the tax rates, established for that taxation year under provincial taxation laws, for the tax bases set out in Schedule 2.

Exemptions, inclusion, Adjustment Factor.

7 a tax rate referred to in paragraphs 5 or 6 shall incorporate the same exemptions, exceptions, inclusion and exclusion that would be applicable to the property if the property were subject to the provincial taxation laws applicable to the adjacent area

8 For the purposes of paragraph 5, the adjustment factor applicable to the determination of the tax rates shall be the adjustment factors that apply to property in incorporated areas in the District of Yale.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the held at the Administration Office, this 12th day of August 2002

A Quorum of Council consists or 3 Band Councillors.

MOVED BY THOMAS ANDREW SECOND BY Lawrence Smith

Phillip Cypell
CHIEF

Lawrence Smith
COUNCILLOR

COUNCILLOR

Thomas Andrew
COUNCILLOR

COUNCILLOR

COUNCILLOR

COUNCILLOR

**TAXATION RATES BYLAW
SCHEDULE "A"**

The council for the Boothroyd First Nation hereby adopts the following taxation rates for the 2002 taxation year, for the following classes property:

COLUMN 1

Class of property as prescribed under Schedule II and Section 24(5) of the Boothroyd First Nation Property Taxation Bylaw

COLUMN 2

Rate of tax applied against each \$1,000 00 of the assessed value of the land and improvement as determined in accordance with Part IV of the Boothroyd First Nation Property Assessment and Taxation Bylaw

Column 1: Class of Property	Column 2: Tax Rate
Class 1- Residential	11.2972
Class 2-Utilities	37.1309
Class 3-Urmanaged Forest Land	N/A
Class 4-Major Industry	34.4831
Class 5-Light Industry	30.7590
Class 6-Business and other	26.0619
Class 7- Managed Forest Land	N/A
Class 8- Recreation/Non-Profit Organization	11.2837
Class 9-Farm	12.4136
Class 10-Prescribed Railway Right of Way*	22.5913

*Note: The Rate established for this particular class of property is set as required to and in accordance the Assessment Standards and Maximum Tax Rate for Railway Rights-of-way Bylaw and with Property Assessment and Taxation (Railway Right of Way) Regulations, SOR/2001-493 as published in the Canada Gazette, Part II, Vol. 135, No. 24, November 21, 2001.65

SCHEDULE 1

RAILWAY RIGHT-OF-WAY AREAS

In the Province of British Columbia in Yale Division of Yale District, in Speyem Indian Reserve No 3.

Firstly, all those lands shown as Parcel 1 on a Registration Plan of Railway Right of Way Area prepared by Mr. D. G. Fleming C L S , B C L S in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3325R

Containing an area of 32.0 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous

Secondly, all those lands shown as Parcel 2, being the travelled portion of the Chaumox Road within the Railway Right of Way Area as shown on the plan prepared by Mr. D.G Fleming. C.L.S. B C L S in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3325R.

Containing an areas of 1.75 hectares more or less, save and except all mines and minerals, whether precious or base, solid, liquid or gaseous

Chukcheetso Indian Reserve No.7

In the Province of the British Columbia, in Yale Division of Yale District, in Chukcheetso Indian Reserve No.7

All those shown on a Registration Plan of Railway Right of Way Area, including the roads within that Railway Right of Way Area, as shown on a plan prepared by Mr. D.G Fleming C.L.S. B.C.L S in May 2001 and recorded in the Canada Lands Surveys Records in Ottawa under number RSBC 3315R

Containing an areas of 11.11 hectares more or less, save and except all mines and minerals whether precious or base, solid, liquid or gaseous.

SCHEDULE 2

TAX BASES FOR ADJACENT AREA

1. Basic School
2. Provincial Rural
3. Fraser Valley Hospital
4. Area "A" Fraser Valley Regional District
5. B C Assessment
6. Municipal Finance Authority