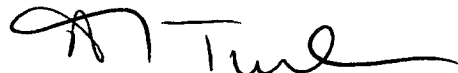


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Deputy Minister's approval Orders dated 30th day of August 1993 and the 5th day of November 1993, and the Skeetchestn Indian Band "Property Tax Amending By-Law No.1 (1993)" dated 18th day of August 1993, is a true copy of the said Orders and By-law.



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Richard Frizell, Director,  
Lands, Revenues and Trusts,  
a Superintendent as defined in  
Sec. 2 (1) Indian Act, RSC 1985.

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

On behalf of the Minister of Indian Affairs and Northern Development, I  
HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, an amendment  
to the Order dated the 30th day of August, 1993 which approved the  
**Skeetchestn Indian Band Taxation Amending By-law No. 1 (1993).**

The reference in that Order to the meeting held by the Skeetchestn Indian Band  
on the 26th day of July, 1993 is hereby amended to read that the meeting was  
held by the Skeetchestn Indian Band on the 18th day of August, 1993.

Dated at Hull, Quebec

this *5<sup>th</sup>* day of *November* 1993.

  
Dan E. Goodleaf  
Deputy Minister

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

On behalf of the Minister of Indian Affairs and Northern Development, I  
HEREBY APPROVE, pursuant to section 83 of the *Indian Act*, the following  
by-law made by the Skeetchestn Indian Band, in the Province of British  
Columbia, at a meeting held on the 26th day of July, 1993.

**Skeetchestn Indian Band Taxation Amending By-law No. 1 (1993)**

Dated at Hull, Quebec

this 30th day of August 1993.

  
Dan E. Goodleaf  
Deputy Minister

**SKEETCHESTN INDIAN BAND  
TAXATION AMENDING BY-LAW NO. 1 (1993)**

WHEREAS the Skeetchestn Indian Band Property Tax By-law was approved pursuant to section 83 of the Indian Act on June 23, 1993.

AND WHEREAS certain standard dates contained in the Skeetchestn Indian Band Property Tax By-law are now past.

AND WHEREAS it is necessary to make amendments to the dates contained in the Skeetchestn Indian Band Property Tax By-law for the transition year 1993 only.

BE IT HEREBY RESOLVED that the Chief and Council of the Skeetchestn Indian Band enacts the following by-law pursuant to section 83 of the Indian Act.

1. SHORT TITLE

This by-law may be cited as the Taxation Amending 1993 Transition Year By-law.

2. Section 11 of the Skeetchestn Indian Band Property Tax By-law (the Taxation By-law) is amended by deleting it and substituting the following:

Commencing in the year 1993, for the purposes of the 1993 taxation year, on or before September 18, 1993, and for every year thereafter on or before the 31st day of May in each calendar year, the Council of the Band shall adopt a by-law to impose tax rates on property which is subject to taxation by this by-law according to the assessed value of that property. Taxes levied under this by-law relate to the calendar year in which the levy is first made and are based upon the assessed values of the land and improvements as determined by the provisions of the Assessment Act and of the regulations under that Act.

For the purposes of imposing taxes on property which is subject to taxation the Council of the Band may by by-law establish different tax rates for such categories of taxes as the Council of the Band deems appropriate.

3. Section 12 of the Taxation By-law is amended by deleting it and substituting the following:

Taxes are due as of October 29, 1993, for 1993 and June 30 thereafter in the year in which they are levied.

**Skeetchestn Indian Band  
Taxation Amending By-law  
August 18, 1993**

**Page 2**

4. Subsection 16(1) of the Taxation By-law is amended by deleting it and substituting the following:
- 1) For the purpose of determining the actual value of property for an assessment roll, the assessor shall use the valuation date of July 1 of the year preceding the taxation year.
  - 2) The value of property for an assessment roll is to be determined as if on the valuation date
    - (a) the property and all other properties were in the physical condition that they are in on October 31 following the valuation date, and
    - (b) the permitted use of the property and of all other properties were the same as on October 31 following the valuation date.
5. Section 19 is amended by deleting it and substituting the following:

No later than August 31, 1993 for the 1993 taxation year and no later than December 31 in each year thereafter the tax administrator shall prepare an assessment roll containing the following:

- (a) a brief description of each parcel of taxable land or interest in land;
  - (b) the name and address of the person liable for taxes in respect of each parcel of taxable land or interest in land;
  - (c) the value of each parcel of taxable land or interest in land, as determined under Part VII; and
  - (d) the annual land tax in respect of each parcel, and where applicable, the tax payable with each payment of rent.
6. Sub-section 41(3) is amended by deleting it and substituting the following:

The Board of Revision shall make best efforts to complete all hearing no later than October 29, 1993 in 1993 and thereafter no later than March 15 of the taxation year in which the appeal was made.

**Skeetchestn Indian Band  
Taxation Amending By-law  
August 18, 1993**

7. Sub-section 45(h) is amended by deleting it and substituting the following:

make best efforts to complete all hearing no later than December 15 of 1993 and no later than July 31 thereafter of the taxation year in which the appeal was made.

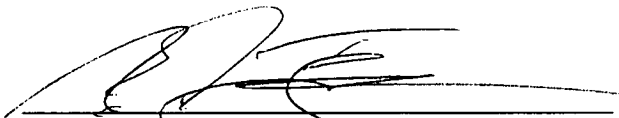
8. Sub-section 46(1) is amended by deleting it and substituting the following:

Subject to section 47 and 48, taxes are due and payable as of October 29, 1993 and as of June 30 of each year thereafter notwithstanding that an appeal under Part XI may be pending.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Skeetchestn Indian Band held at the Skeetchestn Indian Band Administration Office, P.O. Box 178, Savona, British Columbia, V0K 2J0, this 18th day of August, 1993.

MOVED BY Chief Ron E. Ignace    SECONDED BY Councillor Eddy Jules

A QUORUM OF BAND COUNCIL CONSISTS OF 3 COUNCILLORS.

  
CHIEF RONALD IGNACE  
(AND COUNCILLOR)

  
COUNCILLOR EDWARD JULES

  
COUNCILLOR TERRY DENEAULT

  
COUNCILLOR MARLENE PETERS