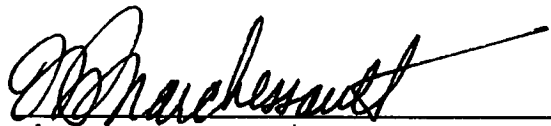


**CERTIFICATION**

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Bonaparte Indian Band Property Tax Expenditure By-Law, dated 17th. day of May, 2002 is a true copy of the said by-law.

*For*   
Thomas Howe, Director  
Lands and Trust Services,  
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

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 bylaw made by the Bonaparte Indian Band, in the Province of British Columbia, at a meeting held on the 17<sup>th</sup> day of June 2002.

- **Bonaparte Indian Band  
Property Tax Expenditure Bylaw**

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

Dated at Ottawa, Ontario this 10<sup>th</sup> day of *October* 2002.

Canada

Bonaparte Indian Band

Property Tax Expenditure By-Law No. 11, 2002

WHEREAS the Bonaparte Indian Band Property Tax By-law No. 1 (1993) and No. 2 (1994) was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C.1985, c.1-5, for the purpose of taxation for local purposes of land, or interests in land, in the “reserve” (as defined in those By-laws) including rights to occupy, possess or use land in the “reserve”;

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a by-law of the council of the band;

The Bonaparte Indian Band Property Tax By-law No.1 (1995) authorizes the making of certain expenditures out of property tax revenue Council deem it expedient to enact for this purpose, *inter alia*, procedures for the authorization of expenditures to be made out of property tax revenue from time to time.

Council wishes to authorize expenditures (in addition to those already authorized) to be made out of property tax revenue from time to time in the 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, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This By-Law may be cited for all purposes as the Property Tax Expenditure By-law No. 11, 2002
2. In this By-law, including, without limiting the generality of the foregoing in the recitals and this section,

“annual property tax budget” means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditure to be made out of property tax revenue for the fiscal year for local purposes;

“Band” means the Bonaparte Band of Indians;

“band council resolution” means a motion passed and approved at a meeting of Council pursuant to the consent of a majority of the quorum of the Councillors of the Band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining, and operating buildings, works and facilities (other than public works), located within Reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and used for community services or general government services, including, without limiting the generality of the foregoing, Band administration offices, Band; Band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with Reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the Band or Council on behalf of the Band and of benefit to any residents of Reserve (whether in common with any non-residents of Reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

“Council” means the Council of the Bonaparte Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the Band members from time to time pursuant to the custom of the Band;

“fiscal year” means April 1 of a calendar year through March 31 of the following calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the Band or Council on behalf of the Band including, without limiting the generality of the foregoing, the operations of Council and the development, preparation, enforcement and administration of Council or Band policies, by-laws and programs and the administration and operation of departments of the Band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the Minister;

“permitted property taxation by-law expenditures” means those expenditures out of property tax revenue.

“property assessment by-law” means the Bonaparte Indian Band Property Tax By-law No.1 (1993 and No.2 1994) approved and passed by the Council in 1993/94, and as amended from time to time;

“property taxation by-law” means Bonaparte Indian Band Property Tax By-law No.1 (1993 and No. 2 1994) approved and passed by the Council 1993/94 as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the Bonaparte Indian Property Tax By-law No.1 (1993) and No.2 (1994), including, without limiting the generality of the foregoing, all interest earned thereon and other accumulations thereto from time to time;

“public works” includes

- (a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating
  - (i) roads, streets, overpasses, underpasses, sidewalks, foot crossing, curbing bridges, tunnels, culverts, embankments and retaining walls;
  - (ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;
  - (iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within reserve, including, without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities.
  - (iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;
  - (v) sewage treatment and water treatment works, facilities and plants;
  - (vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and
  - (vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi),

together with reserve lands appurtenant thereto;

- (b) remediating environmentally contaminated reserve lands; and
- (c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“Reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the Band, whether they be designated lands or conditionally surrendered lands or otherwise;

“surveyor of taxes” means the Tax Administrator appointed by Council under Bonaparte Indian Band Property Tax By-law No.1 (1993) and No.2 (1994).

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

#### AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

- 4.(1) This By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band for local purposes.
- (2) Without limiting the generality of subsection (1) but for greater certainty, this By-law authorizes the expenditure of property tax revenue by Council on behalf of the Band on community works, community services, general government services, permitted property taxation by-law expenditures, public works and utility services.

#### ANNUAL PROPERTY TAX BUDGET

- 5.(1) On or before July 31 in each fiscal year, the Chief Administrative Officer for the Band shall prepare for Council on annual property tax budget for the current fiscal year. Council by band council resolution shall approve the budget. The Band shall endeavor to forward such budget and resolution on or before August 31 of the same fiscal year to the Indian Taxation Advisory Board.
- (2) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law shall be made pursuant to an annual property tax budget that has been approved by band council resolution.
- (3) For great certainty
  - (a) Band Council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and
  - (b) nothing in this By-law shall have the effect of amending other Bonaparte Indian Band bylaws or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

#### PROPERTY TAX REVENUE ACCOUNTS

- 6.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the Band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

2. Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the Band and be invested until required for such expenditure in a future fiscal year.

#### ADMINISTRATION AND ENFORCEMENT

7. The surveyor of taxes who is the Chief Administrative Officer for the Band shall administer this By-law.

#### BY-LAW REMEDIAL

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

#### MISCELLANEOUS

- 9.(1) Headings form no part of this By-law but shall be construed as being inserted for convenience of reference only.
- (2) A finding by a court of competent jurisdiction that a section or provision of this 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.
- (3) Where a provision in this By-law is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.
- (4) In this By-law words in the singular include the plural, and words in the plural include the singular.

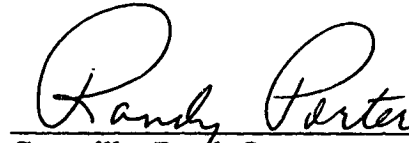
#### COMING INTO FORCE

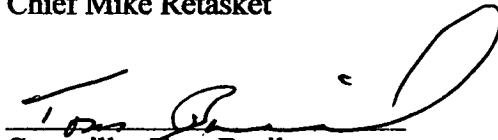
10. This By-law shall come into force immediately upon being approved by the Minister.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Bonaparte Indian Band held at the Bonaparte Band Hall, Bonaparte I.R.#3, P.O. Box 669, Cache Creek, B.C., VOK IHO, this 17<sup>th</sup> day of June, 2002.

A quorum of Band Council consists of 5 Councillors

  
Chief Mike Retasket

  
Councillor Randy Porter

  
Councillor Tom Basil

  
Councillor Dave Antoine

  
Councillor Valerie Morgan

\_\_\_\_\_  
Councillor Tracy Matthew

  
Councillor Keith Zabol

  
Councillor Gerald Etienne