

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.1-2007 dated August 23, 2007 is a true copy 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 Haisla Nation, in the Province of British Columbia,
at a meeting held on the 23rd day of August 2007.

- **Haisla Nation**
Property Assessment and Taxation
Amendment By-law No. 01-2007

A handwritten signature in black ink, appearing to read "Chuck Hill".

Dated at Ottawa, Ontario this 15th day of NOVEMBER 2007.

HAISLA NATION
PROPERTY ASSESSMENT AND TAXATION
AMENDMENT BY-LAW NO. 01-2007

WHEREAS:

- A. It is an objective of the taxation conducted under the provisions of 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 (also known as the Kitimaat Indian Band) wishes to amend the Property Assessment and Taxation By-law to ensure that the objectives set out in Recital A is given effect for the 2008 taxation year.

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 2008 taxation year as hereinafter provided.

1. This by-law may be cited as the *Haisla Nation Property Assessment and Taxation Amendment By-law* No. 01-2007.

2. The Haisla Nation Property Assessment and Taxation By-law is amended as follows:

(a) By amending section 2(1) to read as follows:

“assessment roll” means a list prepared pursuant to this By-law and includes a supplementary assessment roll, setting out interests in land within the assessment area and their assessed values for the purposes of taxation and includes any alterations or additions under Part IX of this By-law;

“assessment year” means the calendar year from January 1 to December 31 in the year prior to which taxes are to be levied;

“occupier” means a person who, for the time being is in actual occupation of an interest in land and includes a person who simply occupies land;

“taxation year” means the calendar year from January 1 to December 31 in the year which taxes are levied;

(b) By amending section 15 to read:

"For the purpose of determining the actual value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed."

(c) By amending section 16(a) to read:

"the interest in land and all other properties were in the physical condition that they are in on October 31 following the valuation date; and"

(d) By amending section 16(b) to read:

"The permitted use of the property and all other interests in land were the same as on October 31 following the valuation date."

(e) By amending section 19 to read:

"No later than by December 31 of the assessment year and by December 31 every year thereafter the assessor shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) an accurate or legal description of the land;
- (c) the classification of:
 - (i) the land, and
 - (ii) the improvements;
- (d) the actual value by classification of:
 - (i) the land, and
 - (ii) the improvements;
- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information."

(f) By amending section 24 to read:

"The assessor shall on or before December 31 of each year mail a Notice of Assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for grants-in-lieu of taxes may be sought."

(g) By amending section 26(e) to read:

"there has been a change in the eligibility for an exemption from taxation, the assessor shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after December 31 of the current taxation year."

(h) By amending section 33(1) to read:

"A person whose name appears in the assessment roll or the assessor may appeal to the Assessment Review Committee in respect of:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification; or
- (d) any alleged error or omission."

(i) By amending section 33(5) to read:

"Where an appeal is taken with respect to a supplementary assessment notice, the appeal shall be confined to the amendment."

(j) By amending section 34(1)(a) to read:

"Hear all assessment appeals from assessment notices;"

(k) By amending section 40(5) to read:

"In any appeal proceedings, the onus of proof is on the person bringing the appeal."

(l) By amending Schedule II, to delete the reference to the following:

" ***Class 3 - Unmanaged forest land***

3. Class 3 property shall include only land meeting the definition of forest land that is not classified as managed forest land."

(m) By amending Schedule II, section 6 to read:

"Class 6 property shall include all land and improvements not included in Classes 1 to 5, 7 and 8."

This Amendment By-law is applicable to the 2008 taxation year and all

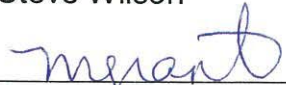
subsequent taxation years.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 23rd day of August 2007.

Quorum is six council members.

Chief: and Council

Steve Wilson



Margaret Grant



Kevin Stewart

Alex Grant Sr.



Henry Amos Sr.

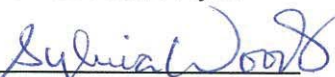


Ellis Ross

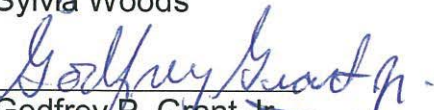


Kenneth Hall

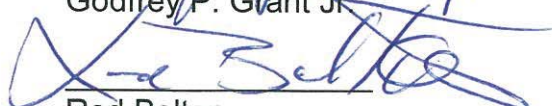
Jonah Keith Nyce



Sylvia Woods



Godfrey P. Grant Jr.



Rod Bolton