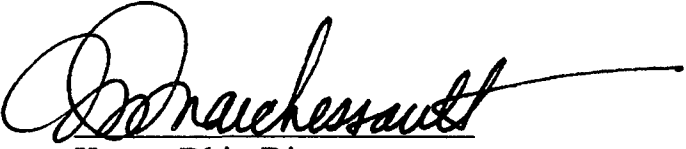


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.1-5 and amendments thereto, I certify that the attached copy of the Lower Kootenay Indian Band 2000 Rates Bylaw, dated the 5th day of December, 2000, is a true copy of the said by-law.


per Kumar Dhir, Director
Lands and Trusts 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 Lower Kootenay Indian Band, in the Province of British Columbia, at a meeting held on the 18th day of September 2000.

- Lower Kootenay Indian Band
2000 Rates Bylaw

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

Dated at Ottawa, Ontario this 5th day of *December* 2000.

Canada

**LOWER KOOTENAY INDIAN BAND
BYLAW NO. 2000-TX01**

WHEREAS pursuant to subsection 83(1) of the Indian Act, the Council of a Band may make bylaws for the purpose of taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters rising out of or any ancillary to such purpose:

AND WHEREAS the Council of the Lower Kootenay Indian Band enacted the Columbia Lake Indian Band Taxation and Assessment Bylaw on March 9, 1992:

NOW BE IT HEREBY RESOLVED that the following bylaws be and is hereby enacted pursuant to the provisions of the Indian Act and in particular section 83(1) for the purpose of establishing annual rates of taxation.

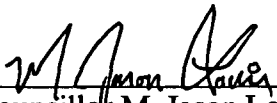
1. This bylaw may be cited for all purposes as the Lower Kootenay Indian Band 2000 Rates Bylaw.

2. Pursuant to section 24 of the Lower Kootenay Indian Band Taxation Bylaw, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 2000 Rates Bylaw.

This bylaw is hereby enacted by the Council of the Lower Kootenay Indian Band at a duly convened meeting held on the 18 day of September, 2000.



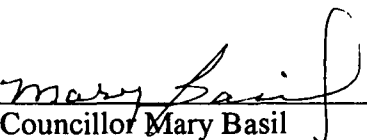
Chief Chris Luke



Councillor M. Jason Louie



Councillor Arlene Teasley



Councillor Mary Basil

Councillor Anne Jimmie

Schedule "A"

The Council of the Lower Kootenay Indian Band hereby adopts the following taxation rates for the 2000 taxation year for the following classes of property.

Class of Property	Tax Rate
1. Residential	11.864501
2. Utility	37.966404
3. Unmanaged Forest	0.00000
4. Major Industry	0.00000
5. Light Industry	0.00000
6. Business/Other	26.101903
7. Managed Forest	0.00000
8. Recreational/Non Profit	0.00000
9. Farm	14.830626