

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 St. Mary's Indian Band, in the Province of British Columbia, at a meeting held on the 6th day of December 2007.

 St. Mary's Indian Band Taxation Amendment By-law No.1, 2007

Dated at Ottawa, Ontario this 14th day of JAWARY 3008





## ST. MARY'S BAND ADMINISTRATION

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ST. MARY'S INDIAN BAND TAXATION AMENDMENT BY-LAW NO. 1, 2007

THE COUNCIL OF THE ST. MARY'S INDIAN BAND DO HEREBY RESOLVE:

## WHEREAS:

- A. It is the practice of the Band Council of the St. Mary's Indian Band to enact bylaw annually, establishing rates of taxation to be applied to the assessed value of interests in land in its reserves;
- B. It is an objective of the taxation conducted under the provisions of the St. Mary's Indian Band Taxation By-law to ensure certainty and fairness for the taxpayers on the Band's reserves and for the Band;
- C. The Band Council of the St. Mary's Indian Band wishes to amend the Taxation By-law to ensure that the objectives set out in Recitals A and B is given effect for the 2007 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 *St. Mary's Indian Band Taxation By-law* for the 2007 taxation year as hereinafter provided.

- 1. This by-law may be cited as the St. Mary's Indian Band Taxation Amendment By-law No. 1, 2007.
- 2. The St. Mary's Indian Band Taxation By-law is amended as follows:
  - (a) By amending section 10(1) to read:

For the 2007 calendar year, taxes levied in a taxation notice mailed under section 30(2), are due and payable at the location specified in the taxation notice before 4:00 p.m. on the first business day following January 2, 2008 and shall be deemed to have been imposed on and from the 2<sup>nd</sup> day of July of the calendar year.

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(b) By amending section 10(2) to read:

If a portion of the taxes referred to in subsection (a) remains unpaid at 4:00 p.m. on the first business day following January 2, 2008 and remains unpaid on January 31, 2008, there shall be added to them, a penalty as provided in section 10(2), of the Property Taxation By-law.

(c) By amending section 10(3) to read:

If a portion of the taxes referred to in subsection (a), including penalties, remains Unpaid on June 30, 2008, they are deemed delinquent on that day, and after that day shall bear interest at the rate of ten percent (10%) until actually paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if it had originally formed part of the taxes.