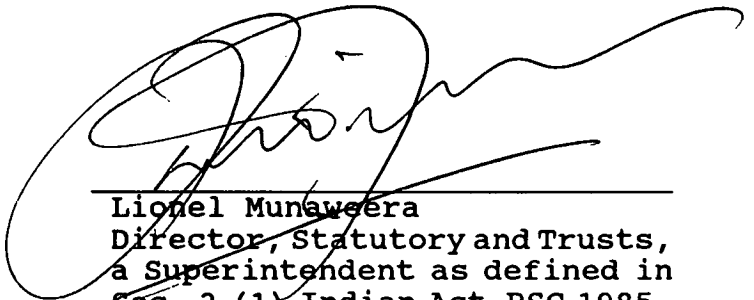


CERTIFICATION

Pursuant to Section 86 Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Westbank Indian Band "By-Law, No.1991-02" dated 14th March 1991" is a true copy of the said by-law.



Lionel Munaweera
Director, Statutory and Trusts,
a Superintendent as defined in
Sec. 2 (1) Indian Act, RSC 1985.



Indian and Northern Affairs Canada Affaires indiennes
et du Nord Canada

Deputy Minister Sous-ministre

Ottawa, Canada
K1A 0H4

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-Laws
made by the Westbank Indian Band, in
the Province of British Columbia, at a meeting
held on the 14th day of March 1991.

- Westbank Indian Band By-Law No. 1991-02
A By-Law to amend the Taxation By-Law passed
by Chief and Council August 17th, 1990 and
approved by the Minister August 31st, 1990,
that being a By-Law to establish by By-Law a
system on the reserve lands of the Westbank
Indian Band for the fair and equitable
taxation for local purposes of land, or
interests in land including rights to occupy,
possess or use land in the reserve.

Dated at HULL, Quebec
this 25th day of April, 1991

WESTBANK INDIAN BAND

A BY-LAW TO AMEND THE TAXATION BY-LAW PASSED BY CHIEF AND COUNCIL AUGUST 17TH, 1990 AND APPROVED BY THE MINISTER AUGUST 31ST, 1990, THAT BEING A BY-LAW TO ESTABLISH BY BY-LAW A SYSTEM ON THE RESERVE LANDS OF THE WESTBANK INDIAN BAND FOR THE FAIR AND EQUITABLE TAXATION FOR LOCAL PURPOSES OF LAND, OR INTERESTS IN LAND INCLUDING RIGHTS TO OCCUPY, POSSESS OR USE LAND IN THE RESERVE.

BY-LAW NO. 1991-02

WHEREAS the Council of the Westbank Indian Band deems it advisable and in the best interests of the members of the Westbank Indian Band to amend the Taxation By-Law passed by Chief and Council August 17th, 1990 and approved by the Minister August 31st, 1990, that being a By-Law to establish by By-Law a system on the reserve lands of the Westbank Indian Band for the fair and equitable taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in the reserve;

NOW THEREFORE the Council of the Westbank Indian Band enacts as an amending By Law the following:

1. By adding the following words to schedule "A" of the Taxation By-Law passed by Chief and Council August 17th, 1990 and approved by the Minister August 31st, 1990 -:

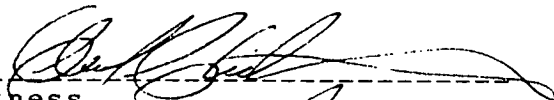
"For the taxation year 1990", following of the words
"Prescribed Tax Rates"

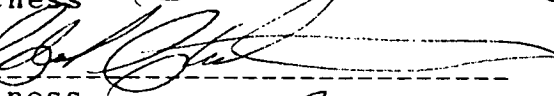
2. That the following schedule "B" shall be added to the Taxation By-Law passed by Chief and Council August 17th, 1990 and approved by the Minister August 31st, 1990 -:

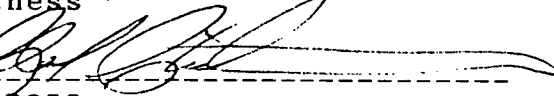
SCHEDULE "B"
Prescribed Tax Rates
For the taxation year 1991

Class of Property	Tax Rate
1. Residential	10.8497
2. Utilities	41.1738
3. Unmanaged Forest Land	30.9319
4. Major Industry	30.9319
5. Light Industry	30.9319
6. Business/Other	31.6699
7. Managed Forest Land	12.7800
8. Recreation property/Non Profit organization	16.7445
9. Farm	11.1584

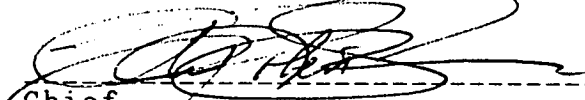
BE IT KNOWN that this By-Law entitled "a By-Law to amend the taxation By-Law passed by Chief and Council August 17th, 1990 and approved by the Minister August 31st, 1990, that being a By-Law to establish by By-Law a system on the reserve lands of the Westbank Indian Band for the fair and equitable taxation for local purposes of land, or interests in land including rights to occupy, possess or use land in the reserve" is hereby enacted as By-Law 1991-02 by the Chief and Council of the Westbank Indian Band at a duly convened meeting of the said Council held on the 14th day of March, 1991.

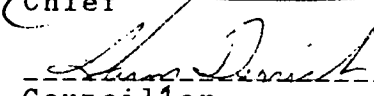



 Witness


 Witness


 Witness



 Chief


 Councillor


 Councillor

A quorum of the Westbank Indian Band Council
 consists of 3 Council Members.