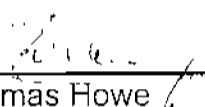


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Lower Similkameen Indian Band Annual Tax Rates By-law No. 1, 2004 dated October 22, 2004 is a true copy of the said by-law.



Thomas Howe
Director, Lands and Trust Services,
a superintendent as defined in
Section 2(1) Indian Act RSC 1985



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 Lower Similkameen Indian Band, in the Province of
British Columbia, at a meeting held on the 22nd day of October 2004.

- **Lower Similkameen Indian Band
Annual Tax Rates By-law No. 1, 2004**

A handwritten signature in black ink that reads "Andy Scott".

Dated at Ottawa, Ontario this 8th day of *Decembre* 2004.

Canada

BAND COUNCIL RESOLUTION

Chronological no. 2004/2005 -31
File reference no.

NOTE The words "from our Band Funds" "capital" or "revenue", whichever is the case, must appear in all resolutions requesting expenditures from Band Funds

The Council of the LOWER SIMILKAMEEN					Cash free balance
					Capital account
					\$ _____
Date of duly convened meeting	D-J 22	M 10	Y-A 2004	Province BC	Revenue account
					\$ _____

THE CHIEF AND COUNCIL OF THE LOWER SIMILKAMEEN INDIAN BAND DO HEREBY RESOLVE THAT:

LOWER SIMILKAMEEN INDIAN BAND ANNUAL TAX RATES BY-LAW NO. 1, 2004


WHEREAS pursuant to the *Lower Similkameen Indian Band Property Taxation By-law* it is necessary for Band Council during each taxation year to enact a By-law establishing, imposing and levying the tax rate for each separate property class within each separate taxation district;

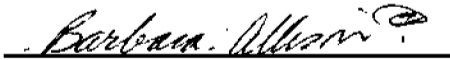
NOW BE IT RESOLVED that the following By-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) for the purpose of establishing annual rates of taxation.


1. This by-law may be cited for all purposes as the *Lower Similkameen Indian Band Annual Tax Rates By-law No.1, 2004*.
2. Pursuant to the *Lower Similkameen Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with the rate schedule attached as a Schedule "A", which forms part of the *Annual Tax Rates By-law No.1, 2004*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 22nd day of October, 2004.

Quorum THREE (3)


THERESA DENNIS
Councillor


BARBARA ALLISON
Chief


LAUREN TERBASKET
Councillor


LISA MONTGOMERY-REID
Councillor

FOR DEPARTMENTAL USE ONLY

Expenditure	Authority (Indian Act Section)	Source of funds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue	Expenditure	Authority (Indian Act Section)	Source of funds <input type="checkbox"/> Capital <input type="checkbox"/> Revenue
Recommending officer			Recommending officer		
Signature _____		Date _____	Signature _____		Date _____
Approving officer			Approving officer		
Signature _____		Date _____	Signature _____		Date _____

SCHEDULE "A"

Prescribed Tax Rates for the 2004 taxation year for the following classes of property:

Class of Property as prescribed under Schedule "A" and Section 23(G) of the Lower Similkameen Indian Band 2002 Assessment By-law	Rate of Tax applied against the land and improvements as determined in accordance with the Lower Similkameen Indian Band Property Taxation By-law
	"Jurisdiction 716"
	Land + Improvements
Class 1 – Residential	9.1439
Class 2 – Utilities	61.000
Class 3 – Unmanaged Forest Land	27.8549
Class 4 – Major Industry	27.0104
Class 5 – Light Industry	23.2354
Class 6 – Business and Other	20.6353
Class 7 – Managed Forest Land	11.3958
Class 8 – Recreational	9.0686
Class 9 – Farm	10.1975