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 Tsawwassen First Nation, in the Province of British Columbia, at a meeting held on the 20th day of May 1997.

Tsawwassen First Nation Rates By-law - 1997

Dated at Ottawa, Ontario this 2nd day of June,

1997.



TSAWWASSEN FIRST NATION

RATES BY-LAW - 1997

WHEREAS the Chief and Council of a band may make by-laws for the purpose of taxation of land or interests in land in a reserve for local purposes pursuant to section 83(1) of the Indian Act and with respect to any matter arising out of or ancillary to the exercise of powers under section 83 of the Act;

AND WHEREAS the Council of the Tsawwassen First Nation, also known as the Tsawwassen Indian Band enacted a taxation by-law (the "Taxation By-law") and an assessment by-law (the "Assessment By-law") on March 11, 1994, respectively:

AND WHEREAS the Minister of Indian Affairs and Northern Development approved both the Taxation By-law and the Assessment By-law on May 26, 1994;

AND WHEREAS the Chief and Council of the Tsawwassen First Nation deem it advisable and in the best interests of the Tsawwassen First Nation to establish a by-law for the purpose of establishing rates of taxation for the year 1997.

BE IT HEREBY RESOLVED that the Chief and Council of the Tsawwassen First Nation enacts the following by-law pursuant to section 83(1) of the Indian Act for the purpose of establishing rates of taxation for the year 1997.

- 1. This By-law may be cited as the Rates By-law.
- 2. The following by-laws of The Corporation of Delta are attached to this By-law as Schedules A and B and are hereby made part of this By-law solely for reference purposes:

Schedule A The Corporation of Delta - By-law No. 5556
Schedule B The Corporation of Delta - By-law No. 5557

3. The following orders-in-council of the Lieutenant Governor in Council of British Columbia are attached to this By-law as Schedules C and D and hereby made part of this By-law solely for reference purposes:

Schedule C Order in Council No.0533 (school)
Schedule D Order in Council No.0351 (VRTC)

4. British Columbia Assessment Authority By-law No. 37 is attached to this By-law as Schedule E and is hereby made part of this By-law solely for reference purposes.

- 5. Municipal Finance Authority of British Columbia Resolution No. 84 is attached to this By-law as Schedule F and is hereby made part of this By-law solely for reference purposes.
- 6. Vancouver Regional Transit Commission Regulation No. 24-1997 is attached to this By-law as Schedule G and is hereby made part of this By-law solely for reference purposes.
- 7. For the purpose of this By-law, the classes of property referred to in Schedules A to G of this By-law correspond to the following classes of property set out in Schedule 5 of the Assessment By-law:

Assessment By-law Rates By-law Class 1- Residential Class 1- Residential Class 2- Utilities Class 2- Utilities Class 3- Unmanaged Forest Land Class 3- Unmanaged Forest Land Class 4- major Industry Class 5- Industrial (light) Class 5- Light Industry Class 4- Industrial (Major) Class 6- Business and Other Class 6-Business and Other Class 7- Managed Forest Land Class 7-Managed Forest Land Class 8- Recreation/ Non-profit Class 8 - Recreation/ Non-profit Class 9 - Farm Class 9- Farm

- 8. The cumulative total of the following rates are hereby imposed and levied for the year 1997 on the assessed value of land, interests in land and improvements within Tsawwassen Indian Reserve No.0 (the "Reserve") that are subject to taxation under the Taxation under the Taxation By-law:
 - the cumulative total of all applicable rates of taxation set out in Columns A, B, D, E, F, G, J of Schedule 1 of Schedule A for a given class of property,
 - (b) the cumulative total of all applicable rates of taxation set out in Columns A, B and C of Schedule 1 of Schedule B for a given class of property, and
 - (c) the applicable rates of taxation set out in schedules C to G, respectively for a given class of property.
- 9. For the purpose of paragraph 8 of this By-law, the rates of taxation set out in Schedules A to G of the By-law for a given class of property and a given purpose are applicable to property on the Reserve to the same extent as if that property was subject to taxation under the laws of British Columbia for the year 1997 for the classes for property and purposes set out in Schedules A to G and as if the Tsawwassen First Nation did not enact the Taxation By-law.

- 10. Notwithstanding any provision of this By-law, it is the intention of the Chief and Council of the Tsawwassen First Nation that the rates of taxation under this By-law shall be equivalent to those that would have applied if the Taxation By-law had not been passed and The Corporation of Delta remained the taxation authority in respect of property on the Reserve for the year 1997.
- 11. In the event of any discrepancy in the rates imposed and levied pursuant to paragraph 8 of the By-law and the rates that would have applied if the Taxation by-law had not been passed and the Corporation of Delta had remained the taxation authority, the rates set out in paragraph 8 shall be adjusted to the extent necessary to ensure that the rates of taxation under this By-law shall be equivalent to those that would have applied if the Taxation By-law had not been passed and the Corporation of Delta had remained the taxation authority.

This By-law hereby made and approved at a duly convened meeting of the Chief and Council of the Tsawwassen First Nation this ______ day of _______, 1997.

Councillor

Councillor