


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copies of the **Kwantlen First Nation Property Assessment and Taxation Amendment By-law No. 1** dated January 17, 2006 are true copies of the said by-law.



Kathy Hankin
A/Associate Director, Lands and Trust Services,
a superintendent as defined in
Section 2(1) Indian Act RSC 1985

Ministre des Affaires indiennes et
du Nord canadien et interlocuteur fédéral
auprès des Métis et des Indiens non inscrits



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 Kwantlen First Nation, in the Province of British
Columbia, at a meeting held on the 17th day of January 2006.

- **Kwantlen First Nation
Property Assessment and Taxation Amendment By-law No. 01**

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke.

Dated at Ottawa, Ontario this 30 day of March 2006.

KWANTLEN FIRST NATION
PROPERTY ASSESSMENT AND TAXATION
AMENDMENT BY-LAW NO. 01

WHEREAS:

- A. It is the practise of the Band Council of the Kwantlen First Nation to enact a by-law 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 Kwantlen First Nation Property Assessment and 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 Kwantlen First Nation wishes to amend the Property Assessment and Taxation By-law to ensure that the objectives set out in the Recitals on page 2 is given effect for the 2005 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 Kwantlen First Nation Property Assessment and Taxation By-law for the 2005 taxation year as hereinafter provided.

- 1. This by-law may be cited as the *Kwantlen First Nation Property Assessment and Taxation Amendment By-law* No. 01.
- 2. The Kwantlen First Nation Property Assessment and Taxation By-law is amended as follows:

(a) By amending section 46(1) to read:

Subject to sections 47 and 48, for the 2005 calendar year, taxes levied in a taxation notice mailed under section 42, are due and payable at the location specified in the taxation notice before 4:00 p.m. on the first business day following April 1, 2006 and shall be deemed to have been imposed on and from the 1st day of April of such year.

(b) By amending section 49 to read:

(1) If all or any portion of the taxes remains unpaid at 4:00 p.m. on the first business day following April 1, 2006, there shall be added to them a ten percent (10%) penalty.

(2) If a portion of the taxes, including penalties, remains unpaid on October 1, 2006, they are deemed in arrears on that day, and after that

day shall accrue interest at the rate of two percent (2%) above the Bank of Canada prime rate as it is on October 1, 2006 and January 1 of each subsequent year and shall be compounded annually. Accrued interest shall for all purposes be deemed part of the arrears taxes as is if it had originally formed part of the taxes.

- (c) Section 60(1) is amended by replacing words January 2 with the words November 1, 2006.

This Amendment By-law is applicable only to the 2005 taxation year.

THIS AMENDMENT BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 17 day of January 2006.

Quorum of is 2 council members.

Chief Marilyn Gabriel Chief Marilyn Gabriel

Councillor Les Antone _____

Councillor Tumia Knott T Knott

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WHEREAS pursuant to the *Indian Act*, and specifically paragraph 83(1)(a), the council of a band may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land, in the reserve;

AND WHEREAS the Council of the Kwantlen First Nation deems it to be in the best interests of the Band to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the Kwantlen First Nation at a duly convened meeting enacts the following by-law.

SHORT TITLE

1. This By-law may be cited as the *Property Assessment and Taxation By-law*.

PART I
INTERPRETATION

- 2.(1) In this By-law,
"Act" means the *Indian Act*, R.S.C. 1985, c.1-5;