

**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 Bylaw No. 01-2006** dated August 8, 2006 are true copies of the said by-law.

*Kathy Hankin*

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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 8<sup>th</sup> day of August 2006.

- **Kwantlen First Nation Property Assessment and  
Taxation Amendment Bylaw No. 01-2006**

A handwritten signature in black ink, consisting of a large, stylized 'D' followed by a horizontal line and a small checkmark at the end.

Dated at Ottawa, Ontario this 10<sup>th</sup> day of OCTOBER 2006.

**KWANTLEN FIRST NATION  
PROPERTY ASSESSMENT AND TAXATION  
AMENDMENT BYLAW NO. 01-2006**

**WHEREAS:**

- A. It is the practise of the Band Council of the Kwantlen First Nation to enact a 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 Kwantlen First Nation Property Assessment and Taxation Bylaw 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 Bylaw to ensure that the objectives set out in the above Recitals A and B is given effect for the 2006 and subsequent taxation years.

**NOW BE IT HEREBY RESOLVED** that the following bylaw be and is hereby enacted for the purpose of amending certain provisions of the Kwantlen First Nation Property Assessment and Taxation Bylaw for the 2006 and subsequent taxation years as hereinafter provided.

- 1. This bylaw may be cited as the *Kwantlen First Nation Property Assessment and Taxation Amendment Bylaw No. 01-2006*
- 2. The Kwantlen First Nation Property Assessment and Taxation Bylaw Section 49 is amended to read as follows:
  - (1) If all or any portion of the taxes remains unpaid on July 1 of the year they are first levied, there shall be added to them a ten percent (10%) penalty.
  - (2) Notwithstanding subsection (1), for the 2006 taxation year, taxes remaining unpaid on October 1 of the year they are first levied, there shall be added to them a ten percent (10%) penalty.
  - (3) If all or any portion of the taxes, including penalties, remains unpaid on January 1 of the following year, they are deemed in arrears on that day, and on that day shall accrue interest at the rate of two percent (2%) above the Bank of Canada prime rate as it is on January 1 of each 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.

**THIS AMENDMENT BYLAW IS HEREBY ENACTED** by Council at a duly convened meeting held on the 8 day of August, 2006.

Quorum is two council members.

Chief Marilyn Gabriel *Marilyn Gabriel*  
Councillor Tumia Knott *Tumia Knott*  
Councillor Leslie Antone *Leslie Antone*