

CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.1-5 and amendments thereto, I certify that the attached copy of the Fort Nelson First Nation Property Taxation Amendment By-law No. 2007 - #1 dated 23rd. day of October, 2007 is a true copy of the said by-law.

Kathy Hankin

Kathy Hankin, Associate Director
Lands and Trust Services,
a Superintendent as defined in
Sec 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 Fort Nelson First Nation, in the Province of British
Columbia, at a meeting held on the 23rd day of October 2007.

- **Fort Nelson First Nation
Property Taxation Amendment By-law No. 2007 - #1**

A handwritten signature in cursive script, appearing to read "Chuck Hill".

Dated at Ottawa, Ontario this 4th day of DECEMBER 2007.

Canada

FORT NELSON FIRST NATION
PROPERTY TAXATION AMENDMENT BY-LAW NO. 2007 - #1

WHEREAS:

- A. It is the practise of the Band Council of the Fort Nelson 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 *Fort Nelson Indian Band Property Taxation Bylaw* to ensure certainty and fairness for the taxpayers on the Bands reserves and for the Band;
- C. The Band Council of the Fort Nelson First Nation wishes to amend the *Fort Nelson Indian Band Property Taxation Bylaw* to ensure that the objectives set out in Recitals A and B is given effect for the 2007 taxation year.

NOW BE IT HEREBY RESOLVED that the following bylaw be and is hereby enacted for the purpose of amending certain provisions of the *Fort Nelson Indian Band Property Taxation Bylaw* for the 2007 taxation year as hereinafter provided.

- 1. This by-law may be cited as the *Fort Nelson First Nation Property Taxation Amendment Bylaw* No. 2007 - #1.
- 2. The *Fort Nelson Indian Band Property Taxation Bylaw* is amended as follows:

(a) By amending section 10(1) to read:

For the 2007 calendar year, taxes levied in a taxation notice mailed under section 20, are due and payable at the location specified in the taxation notice before 4:00 p.m. on the first business day following November 30, 2007 and shall be deemed to have been imposed on and from the 2nd day of July of such year.

(b) By amending section 10(2) to read:

If a portion of the taxes referred to in subsection (1) remains unpaid at 4:00 p.m. on the first business day following November 30, 2007 and remains unpaid on December 31, 2007, there shall be added to them, as a penalty, 10% of the unpaid taxes and the amount so added shall for all purposes be deemed part of the taxes.

(c) By amending section 10(3) to read:

If a portion of the taxes referred to in subsection (1), including penalties, remains unpaid on June 2, 2008, they are deemed delinquent on that day, and after that day shall bear interest at the rate of ten percent (10%) until actually paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if it had originally formed part of the taxes.

(d) Section 10(4) is deleted.

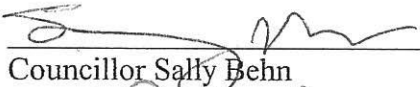
(e) Section 29(1) is amended by replacing the words "In January following the year in which for which taxes are imposed" with the words "On June 2, 2008".

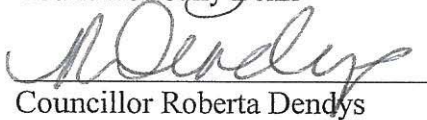
This Amendment Bylaw is applicable only to the 2007 taxation year.

THIS AMENDMENT BYLAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 23 day of October 2007.

Quorum of is 3 council members.


Chief Liz Logan


Councillor Sally Behn


Councillor Roberta Dendys

Councillor Florence Michel


Councillor Darryl Michel