

# CERTIFICATE

I, Marcel Boutet, do hereby certify as superintendent pursuant to section 86 of the Indian Act R.S.C., c.I-5, that the attached by-law marked "**CERTIFIED TRUE COPY OF THE ORIGINAL**" is a true copy of the Mikisew Cree First Nation's Property Assessment and Taxation (Amending Bylaw No. 8, 1997) By-law made on the 25 th day of August 1997, by the council of the Mikisew Cree First Nation.



Marcel Boutet  
Director  
Lands and Trust Services  
Indian and Northern Affairs Canada  
Edmonton, Alberta

Signed at Edmonton, Alberta  
this 26 day of JANUARY, 1998

Minister of Indian Affairs  
and Northern Development



Ministre des Affaires  
indiennes et du Nord canadien

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 bylaw  
made by the Mikisew Cree First Nation, in the Province of Alberta, at a  
meeting held on the 25<sup>th</sup> day of August, 1997.

- **Property Assessment and Taxation  
Amending Bylaw No. 8, 1997**

*Jane Stewart*

Dated at Ottawa, Ontario this 10<sup>th</sup> day of September, 1997.

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OF THE ORIGINAL

Canada

**MIKISEW CREE FIRST NATION**

**PROPERTY ASSESSMENT AND TAXATION AMENDING BYLAW NO. 8 1997**

WHEREAS the Mikisew Cree First Nation Property Assessment and Taxation Bylaw was submitted for approval, pursuant to s. 83 of the Indian Act, on June 24, 1997;

AND WHEREAS certain standard dates contained in the Mikisew Cree First Nation Property Assessment and Taxation Bylaw are now past ;

AND WHEREAS it is necessary to make amendments to the dates contained in the Mikisew Cree First Nation Property Assessment and Taxation Bylaw;

NOW BE IT HEREBY RESOLVED that the Mikisew Cree First Nation enacts the following bylaw pursuant to s. 83 of the Indian Act.

1. This bylaw may be cited for all purposes as the Mikisew Cree First Nation Property Assessment and Taxation Amending 1997 Transition Year Bylaw.

2. Section 12 of the Mikisew Cree First Nation Property Assessment and Taxation Bylaw is amended by deleting it and substituting the following:

12 (1) Taxes levied in a taxation notice mailed under section 24 are due and payable on November 15 for the purposes of 1997.

(2) For all years subsequent to 1997 taxes levied in a taxation notice mailed under section 24 are due and payable on July 15 of the all year in which they are levied.

3. Section 15 of the Mikisew Cree First Nation Property Assessment and Taxation Bylaw is amended by deleting it and substituting the following:

The assessor shall carry out a valuation no later than October 15 which valuation shall constitute the assessed values for tax purposes for 1997.

4. Section 19 of the Mikisew Cree First Nation Property Assessment and Taxation Bylaw is amended by deleting it and substituting the following:

No later than October 15 for the 1997 taxation year and no later than May 15 in each year thereafter the assessor shall prepare an assessment roll containing the following particulars:

- (a) the name and last known address of the person assessed;
- (b) a short description of the land;
- (c) the classification of
  - (i) the land, and
  - (ii) the improvements;
- (d) the actual value by classification of
  - (i) the land, and
  - (ii) the improvements;
- (e) the total assessed value;
- (f) the total assessed value of exemptions from taxation, where applicable;
- (g) the total net taxable value; and
- (h) any other necessary information.

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5. Section 24(1) of the Mikisew Cree First Nation Property Assessment and Taxation Bylaw is amended by deleting it and substituting the following:

The tax assessor shall on or before October 15 for the 1997 taxation year and on or before May 15 of each year thereafter, mail a notice of assessment to every person named in the assessment roll in respect of each parcel of land or interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

6. Section 46 (1) of the Mikisew Cree First Nation Property Assessment and Taxation Bylaw is amended by deleting it and substituting the following:

Subject to sections 47 and 48 taxes levied in a tax notice mailed under section 42 are due and payable as of November 15 for the 1997 taxation year and as of July 15 of the year in which they are first levied in each year thereafter, at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

7. Section 49 of the Mikisew Cree First Nation Property Assessment and Taxation Bylaw is amended by adding the following:

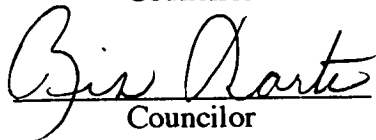
If all or any portion of taxes remain unpaid after November 15, 1997 for the 1997 taxation year and after July 15 of the year they are first levied thereafter, the unpaid portion shall accrue interest at 3% (three per cent) above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Mikisew Cree First Nation held at the Mikisew Cree First Nation Administration Office, this 25 day of August, 1997. A Quorum of Council consists of Mikisew Cree First Nation Councilors.

MOVED BY:

SECONDED BY:

  
Councilor

  
Councilor

\_\_\_\_\_  
Councilor

\_\_\_\_\_  
Chief

  
Councilor

  
Councilor

\_\_\_\_\_  
Councilor

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