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 Eskasoni Band, in the Province of Nova Scotia, at a meeting held on the 2nd day of February 2001.

Eskasoni Band 2001 Rates By-law

Dated at Ottawa, Ontario this 574 day of

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2001.

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WHEREAS pursuant to paragraph 83(1) (a) of the Indian Act 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, on the 19th day of May, 1998, the Eskasoni Band Council at a duly convened meeting enacted the Eskasoni Property Assessment and Taxation By-Law for the purposes 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 pursuant to the declared inherent powers of self-governance which the Eskasoni Band possesses;

AND WHEREAS the Council of the Eskasoni Band deems it to be in the interests of its Band to make a by-law for such purposes;

NOW THEREFORE BE IT RESOLVED that Council of the Eskasoni Band at a duly convened meeting, enacts the following by-law.

SHORT TITLE

1. This by-law be cited as the Eskasoni 2001 Taxation Rates by-Law.

INTERPRETATION

- 1. In this by-law any terms or words which are defined in the Eskasoni Property Assessment and Taxation By-law shall have the same meaning herein as attributed to that term or work in the Eskasoni Property Assessment and Taxation By-Law.
- 2. The preamble forms part of this by-law.

TAX RATES

1. Property which is subject to taxation under the Eskasoni Property Assessment and Taxation By-law shall be taxed at a rate of \$39.33 per \$1,000.00 assessed value of land and improvements as determined in accordance with the Eskasoni Property Assessment and Taxation By-Law for year 2001.

GENERAL

1. A finding by a Court that a provision of this by-law is void and invalid shall not effect the validity or invalidity of the rest of by-law.

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- 2. Where a provision in this by-law is expressed in the present tense, the provision applies to the circumstances as they arise.
- 3. This by-law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
- 4. Head notes and marginal notes and headings form no part of this by-law, but shall be construed as being inserted for convenience of reference only.
- 5. This by-law shall come into force and effect on approval by the Minister.

This by-law is hereby enacted by the Council of the Band at a duly convened meeting held on the 2nd day of February 2001.

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