



MAR 29 2006

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Chief Jennifer Bobb  
Spuzzum Indian Band  
RR#1, Site ~~X~~, Comp. 11 Site 3  
Yale BC V0K 2S0

Dear Chief Bobb:

I was pleased to learn that you have had the opportunity to review and ratify the attached agreement related to the CN Rail lines passing through or bordering reserve lands, and to verify the property descriptions included in Schedule A. I enclose a copy of the signed agreement for your records.

As you know, this has been a long-standing issue. This agreement reflects a willingness to set aside different perspectives on tax jurisdiction and to adopt a practical approach to accommodating each party's interests. I would like to acknowledge the contribution of the Indian Taxation Advisory Board and many First Nations' representatives to the development of a balanced and clear agreement.

The Ministry of Community Services will administer the grants. Questions regarding administration of the grants should be directed to:

Jim MacAulay, A/Director  
Finance and Administrative Services Branch  
Management Services Division  
Ministry of Community Services  
PO Box 9843 Stn Prov Govt  
3<sup>rd</sup> Floor, 800 Johnson Street  
Victoria BC V8W 9T2

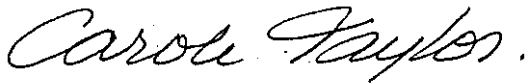
The official responsible for this agreement within the Ministry of Finance is:

Andy Robinson, A/ADM  
Strategic and Corporate Policy Division  
Ministry of Finance  
PO Box 9469 Stn Prov Govt  
Room 105 - 617 Government Street  
Victoria BC V8W 9V8

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I am pleased that we are able to find a solution to this difficult issue.

Sincerely,



Carole Taylor  
Minister

Enclosure

pc: Honourable Tom Christensen  
Minister of Aboriginal Relations and Reconciliation

Honourable Ida Chong  
Minister of Community Services

Andy Robinson, A/ADM  
Strategic and Corporate Policy Division  
Ministry of Finance

Jim MacAulay, A/Director  
Finance and Administrative Services Branch  
Management Services Division

Art Chambers  
Ministry of Small Business and Revenue

**THIS AGREEMENT** dated for reference as the 17<sup>th</sup> day of March 2006.

**Between:**

Her Majesty the Queen in Right of the Province of British Columbia as represented by the Minister of Finance, (the "Province")

**OF THE FIRST PART**

**And:**

Spuzzum Indian Band as represented by its Chief

**OF THE SECOND PART**

**Definitions**

1. In this Agreement:

"FAA" means the Financial Administration Act, R.S.B.C. 1996, c. 138;

"Initial Grant" means an amount equal to the total of the Provincial Portion of Property Taxes payable to the Province in 2004 in respect of a Property modified by the Inclusion Factor.

"Grant Formula" means  $\text{Grant} = \text{the sum of (Provincial Portion of Property Taxes} \times \text{Inclusion Factor)}$  for the Property.

"Grant" means an amount determined by the Grant Formula in that calendar year;

"Inclusion Factor" means the percentage of the area of a Property as that percentage has been identified in Schedule A.

"Property" means the land or lands identified in Schedule A and in the Land Title and Survey Authority, British Columbia;

"Provincial Portion of Property Taxes" means taxes levied under

- (a) For Provincial revenue purposes, section 20 of the *Taxation (Rural Area) Act*, R.S.B.C. 1996, c. 448, to which section 5 or 6 of the *Taxation (Rural Area) Act Regulation*, B.C. Reg. 387/82 applies, excluding, for greater certainty, taxes levied for

- i. The purposes of other bodies including, without limitation, regional districts, improvement districts, hospitals districts, and the Islands Trust; and
- ii. Local services under the *Local Services Act*, R.S.B.C. 1996, c. 276; and

(b) section 119 of the *School Act*, R.S.B.C. 1996, c. 412.

### **Payment of Grant**

2. While this Agreement is in effect, the Province agrees to provide the Grant to the Spuzzum Indian Band.

### **Band Taxation**

3. While this agreement is in effect, the Spuzzum Indian Band agrees not to issue a notice of assessment of taxes under the *Indian Act* to the occupier or the person registered as the owner of a Property.

### **Payment in First Year**

4. The Province agrees to pay to the Spuzzum Indian Band the Initial Grant and the Grant for the 2005 calendar year within 60 days of this Agreement being duly executed by both parties.

### **Payment in Subsequent Years**

5. In each year this Agreement is in effect, the Province will pay to the Spuzzum Indian Band the Grant for that calendar year on or before July 2.

### **Legal Proceedings**

6. Nothing in this Agreement constitutes any admission of facts and will not be construed as an admission on the part of any of the Parties.
7. Subject to section 3, nothing in this Agreement shall be construed so as to prejudice any legal or other positions taken, or that may be taken, by either the Spuzzum Indian Band or the Province in any court, tribunal, administrative proceeding or other process with respect to a Property, including proceedings relating to title, liability for taxes, assessments or levies.

8. If, during the term of this Agreement, the Spuzzum Indian Band challenges or asserts in legal proceedings or otherwise property taxation authority or jurisdiction for a Property included in this agreement, then the Province may terminate this Agreement without providing notice in accordance with section 11.
9. For greater certainty, section 8 does not apply to legal proceedings initiated to resolve situations in which improvements on a Property have been moved or relocated over time in response to changed natural conditions on a Property in such a manner as to raise a real probability that the improvements are no longer located within the boundaries of the Property.

#### **Duration**

10. This Agreement will be effective upon the execution of this Agreement by both Parties.
11. Either Party may terminate this Agreement at the end of any calendar year by providing at least one year's prior written notice.
12. If, there is a breach of this Agreement by one party, the other Party may terminate this Agreement without providing notice in accordance with section 11.

#### **Financial Administration Act**

13. Notwithstanding any other provision of this Agreement, the payment of money by the Province to Spuzzum Indian Band under this Agreement is subject to:
  - (a) there being sufficient monies available in an appropriation, as defined in the FAA, to enable the Province, in any fiscal year when any payment of money from the Province falls due under this Agreement, to make that payment, and
  - (b) Treasury Board, as defined in the FFA, not having controlled or limited, under the FAA, expenditure under any appropriation referred to in paragraph (a).

#### **Representations and Warranties**

14. Spuzzum Indian Band represents and warrants to the Province with the intent that the Province will rely thereon in entering into this Agreement that:

- (a) it has the power and capacity to enter into this Agreement and to observe, perform and comply with the terms of this Agreement;
- (b) all necessary proceedings have been taken and done to authorize the execution and delivery of this Agreement by Spuzzum Indian Band; and
- (c) this Agreement has been legally and properly executed by Spuzzum Indian Band.

### **Survival**

15. All provisions of this Agreement in favour of the parties and all rights and remedies of the parties, either at law or in equity, will survive the termination of this Agreement.

### **Amendment**

16. Any amendments to this Agreement shall be made in writing signed by both parties.

### **Notice**

17. Where in this Agreement any notice or other communication is required to be given or made by either of the parties, it shall be in writing and is effective if delivered in person; sent by registered mail or facsimile transmission to the addressees set out below. Any notice or other communication shall be deemed to have been given on the date of delivery, if received before 5:00 p.m. in the place of receipt, otherwise it will be deemed to have been given on the next business day:

**British Columbia:**

Andy Robinson or designate  
Assistant Deputy Minister,  
Strategic and Corporate Policy Division  
Ministry of Finance  
P.O. 9469 Stn.  
Provincial Government  
Victoria, British Columbia, V8W 9V8  
Fax Number: 250-356-7624

**Spuzzum Indian Band:**

Cathy Speth  
Tax Administrator  
RR#1, Site 1, Comp. 11  
Yale, British Columbia  
V0K 2S0  
Fax number: (604) 863-2218

**Entire Agreement**

18. This Agreement constitutes the entire agreement between the parties and no understandings, representations or agreements, oral or otherwise, exist between the parties with respect to the subject matter of this Agreement except as expressly set out in this Agreement.

**Counterparts**

19. This Agreement may be executed by the parties in separate counterparts each of which when so executed and delivered shall be an original.

**Interpretation**

20. Nothing in this Agreement abrogates or derogates from any aboriginal rights or treaty rights of any aboriginal peoples.
21. A reference to a statute includes every amendment to it, every regulation made under it, and any law enacted in substitution for, or in replacement of, it.

This Agreement has been executed by the duly authorized representatives of the Province and the Spuzzum Indian Band.

HER MAJESTY THE QUEEN  
IN RIGHT OF THE PROVINCE  
OF BRITISH COLUMBIA  
as represented by the Minister of  
Finance

*Carole Taylor*

\_\_\_\_\_  
Minister of Finance

*March 29 2006*

\_\_\_\_\_  
Date

Spuzzum Indian Band

as represented by Chief Jennifer Bobb

*J. Bobb*  
\_\_\_\_\_  
Signature

*Mar 23/06*  
\_\_\_\_\_  
Date

SPUZZUM

SCHEDULE A

BC Assessment Folio #	Location References	Inclusion Rate
16-32-732-48009.760	Yale Division of Yale Land District Yelakin Indian Reserve #4 Yale subdivision Track miles 9.76 to 10.22	100%
16-32-732-48014.000	Yale Division of Yale Land District Skuet Indian Reserve #6 Yale subdivision Track miles 14.00 to 14.03	100%
16-32-732-48014.310	Yale Division of Yale Land District Skuet Indian Reserve #6 Yale subdivision Track miles 14.31 to 14.39	100%
16-32-732-48012.230	Yale Division of Yale Land District Chapman's Bar Indian Reserve #10 Yale subdivision Track miles 12.23 to 12.32	100%
16-32-732-48014.390	Yale Division of Yale Land District Papsilqua Indian Reserve #2B Yale subdivision Track miles 14.39 to 14.79	100%
16-32-732-48015.200	Yale Division of Yale Land District Papsilqua Indian Reserve #2A Yale subdivision Track miles 15.20 to 15.60	100%
16-32-732-48017.060	Yale Division of Yale Land District Spuzzum Indian Reserve #7 Yale subdivision Track miles 17.06 to 17.58	100%
16-32-732-48019.000	Yale Division of Yale Land District Stout Indian Reserve #8 Yale subdivision Track miles 19.00 to 19.52	100%