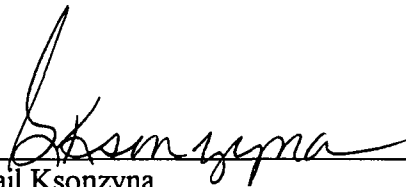


CERTIFICATION

Pursuant to Section 86, Indian Act RSC 1985 C.I-5 and amendments thereto, I certify that the attached copy of the Spuzzum Indian Band Taxation and Assessment Amending Bylaw No. 1996-1 dated October 8, 1996 is a true copy of the said by-law.



Gail Ksonzyna

Lands and Trust Services,
a Superintendent as defined in
Section 2(1) Indian Act RSC 1985

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 Spuzzum Indian Band, in the Province of British Columbia, at
a meeting held on the 8th day of October 1996.

- **Taxation and Assessment Amending Bylaw No. 1996-1**

A handwritten signature in black ink, consisting of a large, stylized initial 'S' followed by a horizontal line.

Dated at Ottawa, Ontario this 8th day of November, 1996.

Canada

**SPUZZUM INDIAN BAND
TAXATION AND ASSESSMENT AMENDING BYLAW NO. 1996-1**

WHEREAS the Spuzzum Indian Band Taxation and Assessment Bylaws were approved pursuant to Section 83 of the *Indian Act* on June 23, 1993;

AND WHEREAS it is necessary for the effective and efficient operation and administration of the taxation system to make certain amendments to the aforesaid by-laws;

BE IT HEREBY RESOLVED that the Chief and Council of the Spuzzum Indian Band enacts the following bylaw pursuant to Section 83 of the *Indian Act*:

1. Short Title

This bylaw may be cited as the Spuzzum Indian Band Assessment and Taxation Amending Bylaw No. 1996-1.

2. Section 2(1) of the Assessment Bylaw is amended by deleting it and substituting the following:

2. (1) The assessor shall, when so directed by the chief and council and not later than October 30, 1996 for the 1996 taxation year, and not later than December 31 of each year thereafter, complete a new assessment roll in which he shall set down each property liable to assessment within the reserve and give to every person named in the assessment roll a notice of assessment, and in each case the roll so completed shall, subject to this by-law, be the assessment roll for the purpose of taxation during the taxation year indicated on that assessment roll.

3. Section 2(3) of the Taxation Bylaw is amended by deleting it and substituting the following:

2. (3) Taxes levied under this by-law relate to the calendar year for which the levy is made and are based on the assessed values of land as provided under the Assessment By-Law.

4. Section 10 of the Taxation Bylaw is amended by deleting it and substituting the following:

10. (1) For the purposes of the 1996 taxation year, taxes levied under this bylaw are due and payable on or before February 28, 1997 and for every year thereafter on or before July 2 of the year in which they are levied.

(2) If a portion of the taxes remains unpaid on February 28, 1997 for the 1996 taxation year and July 2 for every year thereafter, there shall be added to them, as a penalty, 5% of the unpaid taxes; and if a portion of taxes remains unpaid on April 14, 1997 for the 1996 taxation year and on October 31 for every year thereafter,

there shall be added to them, as an additional penalty, a further 5% of the unpaid taxes and the amount so added in each case shall for all purposes be deemed part of the taxes.

(3) If a portion of the taxes, including penalties, remains unpaid on June 14, 1997 for the 1996 taxation year and on December 31 for every year thereafter, they are deemed delinquent on that day, and after that day shall bear interest at a rate prescribed by the Chief and Council by bylaw until paid or recovered. Accrued interest shall for all purposes be deemed part of the delinquent taxes as if they had originally formed part of the taxes.

5. Section 30(2) of the Taxation Bylaw is amended by deleting it and substituting the following:

30. (2) On completion of the taxation roll the surveyor of taxes shall mail to every person named in it, for the 1996 taxation year on or before November 30, 1996, and on or before May 31 for every year thereafter, a taxation notice in the form and containing the information that the chief and council may prescribe by bylaw.

6. Section 67(1) of the Taxation By-Law is hereby repealed.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Spuzzum Indian Band held at Spuzzum, British Columbia, this 8 day of October, 1996.

MOVED BY J. Johnson **SECONDED BY** G. Chapman

A QUORUM OF BAND COUNCIL CONSISTS OF 2 **COUNCILORS.**

Janice Johnson
CHIEF

G. Chapman
COUNCILOR

Bob
COUNCILOR

COUNCILOR

COUNCILOR

COUNCILOR

COUNCILOR