

First Nations
Gazette

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INTRODUCTION

The Indian Taxation Advisory Board and the Native Law Centre are pleased to introduce the inaugural issue of the *First Nations Gazette* – a mechanism which will ensure the formal publication of First Nation laws.

Since the early 1990s there has been a significant growth in demand, by electors, band members, non-First Nation citizens living on reserve lands, and those with commercial and other interests in reserve land, for notice of and access to First Nation laws, particularly those dealing with property taxation matters. Thus, the initial focus of the *First Nations Gazette* will be on First Nations tax laws made pursuant to section 83 of the *Indian Act*. The *Gazette* will further both public and First Nation acceptance of Indian taxation initiatives and will assist First Nations with enforcement of tax laws by ensuring that regular notice is provided and that a register of all current tax bylaws is widely available. It is anticipated that the *Gazette* may eventually publish notice and text of other First Nations laws.

The first issue of the *First Nations Gazette* contains the sample legislation developed by the Indian Taxation Advisory Board, now used by many First Nations across Canada as a tool for self-government. Future issues of the *Gazette* will contain full-text versions of First Nation laws enacted under section 83 of the *Indian Act*.

The *First Nations Gazette* is published semi-annually and is available for purchase by subscription.

MEMORANDUM OF UNDERSTANDING

BETWEEN The Minister of Indian Affairs and Northern Development,
hereinafter referred to as the “Minister”

of the First Part

AND The Indian Taxation Advisory Board, hereinafter referred to as the
“Board” or “ITAB” as represented by Chief Clarence Thomas
(Manny) Jules, Chairman

of the Second Part

WHEREAS ITAB was created following the amendments to the *Indian Act* in 1988 (Bill C-115) with the members thereof being appointed by the Minister;

WHEREAS the Minister has extended the mandate of the Indian Taxation Advisory Board for a term of three years, ending December 31, 1997;

WHEREAS effective April 1, 1995, the Minister has directed the Indian Taxation Secretariat to report directly to the Board to further the Board’s autonomy in the development and expansion of expertise, policy and initiatives in the context of self-government.

NOW THEREFORE, this Memorandum of Understanding witnesses that the parties hereto agree as follows:

I. INDIAN TAXATION ADVISORY BOARD

1.0 *Mandate and Functions*

The mandate and functions of the Board are:

- 1.1 Advise and assist the Minister on policy issues relating to the implementation of First Nation/Band taxation powers pursuant to section 83 of the *Indian Act*, and on any matter or policy put to it by the Minister.
- 1.2 Promote the exercise by First Nations of section 83 taxation authority as a means to assert self-government jurisdiction.
- 1.3 Provide education, information and assistance concerning First Nation Taxation authority and bylaw-making powers under section 83.
- 1.4 Increase the scope of economic opportunities and self-government for First Nations in Canada by encouraging band-tailored approaches to their property taxation regimes.
- 1.5 Work with the governments of Canada, the provinces, municipalities and local authorities to ensure cooperation and understanding in the area of property taxation.
- 1.6 Hear taxpayers concerns with respect to an individual bylaw, and recommend

changes to the First Nation as may be necessary in order to ensure conformity with section 83 of the *Indian Act*.

- 1.7 Provide mediative and dispute resolution alternatives to First Nations, governments and taxpayers with respect to appeals from assessment on matters related to band taxation regimes established under section 83.
- 1.8 Advise and assist the Minister of Indian Affairs and Northern Development on matters related to section 83 taxation bylaws.
- 1.9 Develop proposals, in cooperation with the Department of Finance, for the establishment of the successor body to the Indian Taxation Advisory Board.
- 1.10 Explore and implement mechanisms which will ensure First Nation taxation bylaws are properly and adequately promulgated, and the content of the bylaws is accessible to the public.
- 1.11 Make recommendations to the Minister relating to individual bylaws by examining all such taxation bylaws in accordance with the following criteria:
 - conformity with enabling legislation
 - conformity with the Charter of Rights
 - comprehensiveness
 - equity and natural justice
 - fairness
 - adequacy of notification and appeal procedures
 - absence of ministerial liability
- 1.12 Evaluate annually the policies, procedures and services referred to in this section and the progress made towards fulfilling the purpose of this agreement.
- 1.13 Examine the opportunity to introduce regulations under section 83 of the *Indian Act*.
- 1.14 Report annually to the Minister on the Board's achievements in meeting its mandate.

II. ORGANIZATION OF ITAB

1. The Board will be composed of (5) five members, including a Chairperson, who will be appointed by the Minister. All members of the Board will be of Aboriginal descent.
 2. All members, including the Chairperson, will be subject to the "Principles of the Conflict of Interest and Post-Employment Code for Public Office Holders" as well as the Board's own "Conflict Disclosure Code" (attached as Annex "A").
-

3. The Minister may remove from office the Chairperson or any member for just cause.
4. The Board will establish its own operational rules, regulations and procedures, consistent with this Memorandum of Understanding.

III. THE CHAIRPERSON

1. The Chairperson or a member designated by the Chairperson acts as spokesperson for the Board to the Minister. He shall call and preside over all meetings of the Board.
2. The Chairperson, for and on behalf of the Board, may enter into leases and contracts for the purposes of carrying on the activities of the Board.
3. The parties acknowledge that Chief Clarence Thomas (Manny) Jules is executing this Memorandum of Understanding in an official capacity, and that he, the other members of the Board and its staff, shall be indemnified and otherwise saved harmless by the federal Crown from any and all legal liabilities resulting from any reasonable and authorized actions that they may take in the exercise of their duties for the Indian Taxation Advisory Board.
4. The Chairperson will ensure that the Office of the Minister of Indian Affairs and Northern Development is advised in a timely fashion of any foreseeable conflicts between various levels of government concerning bylaws recommended for approval under section 83 of the *Indian Act*.

IV. THE MINISTER

1. The Minister, acknowledging the Board is a unique and evolving institution of native self-government, is committed to consulting with the Chairman and the Board, as and may be required, concerning matters of both practice and policy which affect issues of taxation pursuant to section 83 of the *Indian Act*. The Minister is committed to enabling the Board to fulfill its objectives as set out in this Memorandum of Understanding.
2. For the purpose of implementing this Memorandum of Understanding, the Minister has entered into a three (3) year funding arrangement with the Chairman. The Minister may also enter into separate funding arrangements for special projects as may be agreed upon with the Board.
3. The Minister will make his best efforts to meet with the Board to discuss policy issues, as and when required, or when requested by the Board.
4. The Minister is committed to ensuring that the communication with the Chairman and the Board, on all matters of policy and bylaw approval, is direct and timely. The Minister will consult with the Board if, for any reason, he is not satisfied with a Board recommendation.

Signed this 13th day of March 1996.

Chief Clarence Thomas (Manny) Jules
Chairman
Indian Taxation Advisory Board

Minister
Department of Indian Affairs
and Northern Development

ANNEX "A"

CONFLICT DISCLOSURE CODE

- 1.0 A member of the Indian Taxation Advisory Board shall not benefit, either directly or indirectly, for providing advice or other service to any person relating to any matter, or in respect of any matter, within the mandate of the Board.
- 1.1 A member shall not have standing before the Board for any matter within the jurisdiction of the Board where the member is directly or indirectly related to the matter. For greater certainty, a member shall not have standing before the Board for any bylaw originating from a First Nation government with which the member has a connection.
- 2.0 A member of the Indian Taxation Advisory Board shall disclose to the Indian Taxation Advisory Board any financial or other interest that the member has in any matter before the Indian Taxation Advisory Board and shall not take part in deliberations of the Board on that matter or vote on that matter.
- 2.1 If a disagreement arises as to whether a member has a financial or other interest in any matter before the Board, the Board shall decide by vote whether the member has financial or other interest and the Board member in question may not take part in the vote.
- 2.2 When the Board decides that a member has a financial or other interest in a matter before the Board, the Board member in question shall not take part in deliberations of the Board on that matter or vote on that matter.
- 2.3 A Board member who is disqualified from taking part in deliberations or from voting under this code shall be considered not to be present at the Board meeting for the purposes of determining a quorum.

MEMORANDUM OF UNDERSTANDING

BETWEEN The Indian Taxation Advisory Board, hereinafter referred to as the
“Board” or “ITAB” as represented by Chief Clarence Thomas
(Manny) Jules, Chairman
of the First Part

AND The Native Law Centre, University of Saskatchewan, hereinafter
referred to as the “NLC”, as represented by Sakej Henderson,
Research Director
of the Second Part

WHEREAS:

- A. ITAB is the first independent, Aboriginal-controlled administrative institution involved in the exercise of the Minister of Indian Affairs’ decision-making authority when First Nations establish taxation bylaws pursuant to section 83 of the *Indian Act* and pursuant to the inherent right of taxation.
- B. ITAB has certain responsibilities in clarifying the field of First Nations real property taxation, helping First Nations realize the jurisdictional and economic benefit from this field, and providing the tools for building their capacity for fiscal management. In addition, ITAB has the responsibility to ensure that those affected by the exercise of this jurisdiction receive adequate and timely notice of the bylaws.
- C. ITAB has assisted in training and educating First Nations in the area of taxation. ITAB has also assisted in the education of third parties that may be affected by the exercise of First Nations taxation jurisdiction.
- D. On March 13, 1996, ITAB entered into a Memorandum of Understanding with the Minister of Indian Affairs and Northern Development which recognized the role of ITAB in the dissemination, notice, registration, approval and appeal processes concerning First Nations bylaws.
- E. The NLC was established in 1975 to assist in the development of the law and legal system in Canada in ways to preserve and sustain Aboriginal and Treaty rights. Amongst other things, the NLC’s goals are:
 - E.1 To provide an avenue for publication of scholarly research on Aboriginal issues;
 - E.2 To make information on Aboriginal legal issues widely available;
 - E.3 To engage in scholarly research and publication on Aboriginal law issues.
- F. In fulfilling these goals, the NLC has published a quarterly law report series,

a newsletter on restorative justice issues, reference materials, books and monographs on Aboriginal law issues, as well as conducted seminars on current Aboriginal law topics. The NLC also provides a library and resource services.

- G. To date, there is no acknowledged process for the promulgation of First Nations laws.
- H. Both ITAB and the NLC see the need for a mechanism which will ensure the formal publication of both notice of First Nations laws, and the laws themselves. This would fill a serious gap. ITAB and the NLC believe that:
 - H.1 The dignity, status and legitimacy of First Nations laws and the law-making process itself would be enhanced by such a publication.
 - H.2 Such a publication could give the required notice to third parties affected by First Nations laws.
 - H.3 The publication could provide a forum for information on initiatives being taken in First Nations law-making.
 - H.4 The publication could provide a clearing-house for the decisions of taxation appeal boards and other relevant tribunals.
 - H.5 The publication could be an instrument of self-government to help in the objective of empowering First Nations.
- I. ITAB and the NLC, acknowledging and respecting the expertise which each has in its own areas, have decided to enter into a partnership in order to further the purposes and objectives set out above, and as reflected in this Memorandum of Understanding.

THEREFORE, THE PARTIES AGREE AS FOLLOWS:

Notice through the Gazette

- 1.1 The partnership will work on the publication of a *First Nations Gazette* created for the purpose of promulgating First Nations laws. Initially the *Gazette* will give notice of First Nations bylaws under section 83 of the *Indian Act* (i.e. the taxation of interests in the reserve).
- 1.2 The parties are committed to a *Gazette* which meets the highest professional standards of a legal publication.
- 1.3 It is anticipated that the *Gazette* will ultimately publish a notice of other First Nations bylaws and laws, aside from those under section 83 of the *Indian Act*.

Editorial Board

- 2.1 An editorial board will be established to oversee the operation and
-

administration of the Gazette.

- 2.2 The editorial board will be guided by the policy directions given by ITAB and by the NLC.
- 2.3 The NLC will appoint the Research Director and the Legal Editor/Publications Manager to sit on the editorial board of the *First Nations Gazette*, along with representatives so appointed by ITAB.
- 2.4 The editorial board will work out a mechanism whereby the actual bylaws of First Nations under section 83 of the *Indian Act* will be accessible.
- 2.5 All decisions concerning the design, pre-production, printing and distribution of the *First Nations Gazette* will be decided by consensus of the editorial board.
- 2.6 The editorial board will give advice to ITAB and the NLC concerning issues of liability and copyright.
- 2.7 Under the direction of the editorial board, and in accordance with the policy directions of ITAB and the NLC, ITAB will prepare the copy which is to be published in the *First Nations Gazette*. NLC will be responsible for the publication and distribution of the *Gazette*.

Marketing

3. Using the resources and information of both ITAB and the NLC, the editorial board will develop a marketing and distribution strategy for the *Gazette* to ensure the widest dissemination of the *First Nations Gazette*.

Financing

4. It is the intention of the parties that ITAB will undertake to raise the necessary funds to finance the publication of the *First Nations Gazette*. The parties will make their best efforts to ensure that the most efficient and cost-effective means of production and distribution are followed and funding is secured to ensure the *First Nations Gazette* will be self-sustaining by 1999.

Purpose of this Memorandum

5. The purpose of this Memorandum is to express the intention of the parties to move forward in the development of the *First Nations Gazette*, consistent with this Memorandum of Understanding. As such, it is not intended to be legally binding.

IN WITNESS THEREOF this Memorandum of Understanding is executed for the Indian Taxation Advisory Board and the Native Law Centre by their authorized representatives.

Dated this 30th day of April 1997.

For and on behalf of the
Indian Taxation Advisory Board

For and on behalf of the
Native Law Centre
University of Saskatchewan

Chief C.T. (Manny) Jules
Chairman

Mr. Sakej Henderson
Research Director

Witness

INDIAN ACT
R.S.C. 1985, c.I-5

83.(1) Without prejudice to the powers conferred by section 81, the council of the band may, subject to the approval of the Minister, make by-laws for any or all of the following purposes, namely,

(a) subject to subsections (2) and (3), taxation for local purposes of land, or interests in land, in the reserve, including rights to occupy, possess or use land in the reserve;

(a.1) the licensing of businesses, callings, trades and occupations;

(b) the appropriation and expenditure of moneys of the band to defray band expenses;

(c) the appointment of officials to conduct the business of the council, prescribing their duties and providing for their remuneration out of any moneys raised pursuant to paragraph (a);

(d) the payment of remuneration, in such amount as may be approved by the Minister, to chiefs and councillors, out of any moneys raised pursuant to paragraph (a);

(e) the enforcement of payment of amounts that are payable pursuant to this section, including arrears and interest;

(e.1) the imposition and recovery of interest on amounts that are payable pursuant to this section, where those amounts are not paid before they are due, and the calculation of that interest;

(f) the raising of money from band members to support band projects; and

(g) with respect to any matter arising out of or ancillary to the exercise of powers under this section.

(2) An expenditure made out of moneys raised pursuant to subsection (1) must be so made under the authority of a by-law of the council of the band.

(3) A by-law made under paragraph (1)(a) must provide an appeal procedure in respect of assessments made for the purposes of taxation under that paragraph.

(4) The Minister may approve the whole or a part only of a by-law made under subsection (1).

(5) The Governor in Council may make regulations respecting the exercise of the by-law making powers of bands under this section.

(6) A by-law made under this section remains in force only to the extent that it is consistent with the regulations made under subsection (5).

SAMPLE BYLAWS

- First Nation Business Licensing Bylaw
- First Nation Financial Administration Bylaw
- First Nation Property Assessment and Taxation Bylaw
 - First Nation Property Tax Expenditure Bylaw
 - First Nation Rates Bylaw
- First Nation Telephone Companies Taxation Bylaw

PLEASE NOTE that the bylaws printed in this issue are *sample* bylaws only. They are intended to be used by Band Councils as a guide in developing bylaws to suit their individual communities. Submission of a bylaw based on any of these samples does not automatically ensure that the bylaw will be approved. The bylaw must be considered in its entirety before such a determination can be made. Neither the Indian Taxation Advisory Board nor the Minister of Indian Affairs and Northern Development can guarantee the present or future validity or enforceability of a bylaw or any part thereof based on these samples.

Band Councils should seek independent legal advice before drafting and submitting their bylaws.

FIRST NATION

BYLAW NO. ____

SAMPLE FIRST NATION BUSINESS LICENSING BYLAW

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WHEREAS the Council of the _____ Nation desires to make a bylaw for the licensing of businesses, callings, trades and occupations in the reserve(s);

AND WHEREAS the Council of the _____ Nation, pursuant to paragraphs 83(1) (a.1), (e), (e.1) and (g) of the *Indian Act*, R.S.C. 1985, c.I-5, may, subject to the approval of the Minister of Indian Affairs and Northern Development, make bylaws for the licensing of businesses, callings, trades and occupations and with respect to any matter arising out of or ancillary to the exercise of powers under this section, including the enforcement of payment of amounts that are payable thereof, and for the imposition and recovery of interest on amounts that are payable thereof;

AND WHEREAS the Council of the _____ Nation deems that for the orderly conduct and administration of businesses, and for the health, welfare, safety and environment of the inhabitants in the _____ Reserve(s) No. ____ to license businesses, callings, trades and occupations;

NOW THEREFORE the Council of the _____ Nation, also known as the _____ Indian Band, hereby enacts the following bylaw:

SHORT TITLE

1. This bylaw may be cited as the "Business Licensing Bylaw".

DEFINITIONS

2. In this bylaw,

"_____" or "_____ Nation" or "_____ Indian Band", as the case may be, means a band, as defined in section 2 of the *Indian Act*;

"Business" means a calling, trade, occupation, employment or profession, vocation, commercial activity, or an enterprise which habitually occupies or engages the regular time, attention, labour and effort, of the licensee or person(s) for purposes of gain, benefit, advantage, livelihood or profit, or, in which the licensee or person(s) show(s) willingness to invest time and capital on future outcome;

"Calling" means a business or profession as defined in this bylaw;

"Council" means the Chief and Council of the _____ Nation;

"Councillor" means the Councillor(s) of the _____ Nation;

"License" means a license issued under this bylaw;

"Licensee" means a person to whom a license is issued under this bylaw;

"License Inspector" means a person(s) appointed under section 10 of this bylaw;

"Member" means a member of the _____ Nation;

"Occupation" means a business or profession as defined in this bylaw;

"Person" includes not only an individual, but also a partnership, syndicate, association, corporation or the agent or trustee of a person;

“Profession” means a vocation, occupation or calling requiring special, usually advanced, education and skill, and as defined in this bylaw;

“Reserve” means the Reserve(s) set apart for the use and benefit of the _____ Nation;

“Trade” means a business as defined in section 2 of this bylaw.

REQUIREMENTS FOR LICENSE

3.(1) Every person conducting or carrying on a business in the reserve(s) must hold a valid license issued under this bylaw.

(2) Any person carrying on more than one business in the reserve(s) must obtain a separate business license for each business, and where a business is conducted in or from more than one premise, the business conducted in or from each premise will be deemed a separate and distinct business and will require a separate license.

(3) Every license granted under this bylaw is valid and permits the licensee to carry on the business in a lawful manner.

(4) The licensee or person in charge or control of the premises where the business is conducted must at all times keep the license or licenses prominently displayed in an area of the premises to which the public has access or in an area designated by the License Inspector.

(5) The licensee must notify the License Inspector of any change in: the mailing or business address; the type of business; the area of the premises; and, any substantial physical alteration to the premises in which the business is conducted. Upon the closing of the business, the licensee will surrender the license to the License Inspector.

LICENSE APPLICATION

4.(1) Every person who wishes to conduct a business in the reserve must apply in writing in Schedule 2 to the License Inspector, and must disclose all information required on this application form.

(2) Every person applying for a license under this bylaw to operate a business that is governed or requires registration by any federal statute, or self-regulating professional body, must supply proof of his or her qualifications and of the qualifications of the employees to carry on such a business, and this must accompany Schedule 2.

(3) Where the applicant is a corporation or a partnership, proof of incorporation or partnership must be provided with the completed Schedule 2.

(4) In the event of a transfer of the business for which a license has been issued, the License Inspector will permit the transfer of the license from one premise to another, provided:

(a) the licensee has completed an application in Schedule 2; and

- (b) the licensee has paid the fee under section 6(2) of this bylaw; and
 - (c) the proposed business premises comply with the terms of this bylaw.
- (5) In the event of a sale of the business for which a license has been issued, the License Inspector will permit an assignment of the license to the purchaser of the business, provided:
- (a) the proposed assignee has completed an application in Schedule 2; and
 - (b) the proposed assignee has paid the fee under section 6(3) of this bylaw; and
 - (c) the proposed assignee meets the provisions of this bylaw to carry on the business for which the license was issued.

LICENSES

5.(1) A license is granted for a one (1) year period commencing January 1st and expiring December 31st in each calendar year. Licenses must be renewed by completing Schedule 2 by December 31st of each calendar year or the license will have expired and be suspended. Licenses may be renewed, and reinstated from suspension for non-timely renewal in accordance with sections 6(1) and 6(6) of this bylaw.

(2) A license will specify the time period, type and location of the business the licensee is permitted to conduct.

(3) A license is valid throughout the reserve.

(4) A license will be issued in Schedule 1.

FEES

6.(1) The fee payable for a business license, including license renewal, is _____ (\$ _____) dollars per calendar year.

(2) The fee payable for filing a Business License Application in Schedule 2 for the transfer of a business license, pursuant to section 4(4) of this bylaw, is _____ (\$ _____) .

(3) The fee payable for filing a Business License Application in Schedule 2 for the assignment of a business license, pursuant to section 4(5) of this bylaw, is _____ (\$ _____) .

(4) The fee payable for filing a Request For Review Hearing in Schedule 4 pursuant to section 9 of this bylaw is _____ (\$ _____) plus the applicable annual, renewal, transfer or assignment fee.

(5) The fees prescribed in this bylaw will be reduced by one-half where a license is issued after July 31st in a calendar year.

(6) Where a licensee has not renewed the license on or before the expiry date as set out in section 5(1) of this bylaw, the license will be suspended and the licensee

has fifteen (15) days after the date of expiry to renew the license and have the license reinstated by completing application in Schedule 2 and will pay the license fee set out in section 6(1) of this bylaw and an added fee of _____ (\$_____).

(7) Where a suspended licensee has not renewed the license within the fifteen (15) days after the expiry date as set out in section 6(6) of this bylaw, the suspended licensee has another seventy-five (75) days to renew the license and have the license reinstated by completing application in Schedule 2 and will pay the license fee set out in section 6(1) of this bylaw and an added fee of _____ (\$_____). The license will be revoked if not renewed at the end of this time.

REFUND

7. No license fee paid pursuant to this bylaw will be refunded.

ISSUANCE OF LICENSE

8.(1) Upon a business license applicant meeting the provisions for license issuance under section 8(2) of this bylaw, a business license will be issued to the applicant.

(2) The License Inspector will, upon receiving an application for a business license, promptly issue by delivering or mailing a license to the licensee at the address shown in the license application provided:

- (a) the License Inspector is satisfied that the applicant's business complies with all provisions in any of the other _____ Nation bylaw(s); and
- (b) the application complies with this bylaw; and
- (c) the applicant has disclosed all required information in the application form and the License Inspector is satisfied under subsections 11(c) and (d) of this bylaw; and
- (d) the applicant has not, within the preceding three (3) years, been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of this business whether on or off the reserve, for which the applicant has not been pardoned; and
- (e) the applicant's business would not be detrimental to the health, welfare, safety and environment of inhabitants on the reserve; and
- (f) the License Inspector's investigations do not disclose any reason to believe that the carrying on of the said business may result in a breach of the law, or may be in any way adverse to the public interest; and
- (g) the required fee for the license has been paid.

(3) Every license granted pursuant to this bylaw will be in duplicate; one copy will be issued to the licensee and the other copy retained by the License Inspector. The license so issued will be deemed a personal license to the licensee.

- (4) If the applicant or licensee fails to comply with or the License Inspector

is not satisfied with information received from the applicant or licensee under section 8(2) of this bylaw, the License Inspector will forthwith serve the applicant notice in Schedule 3 of the refusal to issue the license and said notice will be served personally or by registered mail to the applicant at the address shown in the license application.

APPEAL

9.(1) Within thirty (30) days of service of the notice under section 8(4) of this bylaw the applicant or licensee may apply for a review by Council by completing and filing Schedule 4, and paying the fee as referred to in section 6(4) of this bylaw, and submitting these to the License Inspector.

(2) The License Inspector, upon receipt of Schedule 4 and the fee referred to in section 6(4) of this bylaw, will forthwith transmit to Council and applicant:

- (a) a copy of the original license application as completed by the applicant and copies of any supporting documentation accompanying the license application;
- (b) a copy of the applicant's completed Schedule 4; and
- (c) a copy of the License Inspector's refusal and reasons for refusal.

(3) Upon receipt of the material described in section 9(2) of this bylaw, Council will determine the time and date of the review hearing, which will be at least fifteen (15) days hence but no more than forty-five (45) days and will advise the License Inspector of its decision. The License Inspector will forthwith serve notice of the decision in Schedule 5 on the applicant by personal service or by registered mail at the address shown in the license application. Council will hold the review hearing at the time and date set out in Schedule 5. The applicant shall be given at least seven (7) days notice of the hearing.

(4) The applicant may be represented at the review hearing by counsel and the applicant or counsel may adduce evidence, submit argument in support of the application for license, answer any objections that may arise, and examine or cross examine witnesses.

(5) At the review hearing, the License Inspector is entitled to submit arguments in reply to evidence and argument presented by or on behalf of the applicant.

(6) At the review hearing, the onus will be upon the applicant to show just cause why the license applied for should be granted.

(7) Council will give its decision in writing to the License Inspector within seven (7) days of the date of the completion of the review hearing.

(8) The License Inspector will forthwith notify the applicant of the decision referred to in section 9(7) of this bylaw, including notification that the applicant has a further right of appeal to a court of competent jurisdiction, by serving a copy of the decision personally or by registered mail to the applicant at the address shown in the applicant's license application.

(9) If the applicant agrees at the review hearing to accept conditions upon the license, Council may render a decision granting the applicant the license applied for upon such conditions as it considers fair and appropriate and authorized by law.

(10) All review hearings will be held in camera unless the applicant requests that the hearing be open to the public and Council must approve the request by a band council resolution. The decision resulting from the review hearing will be made public forthwith, and any minutes of the review hearing will be available to the public within fifteen (15) days of the decision.

(11) If Council renders a decision granting the applicant the license applied for, the license will be issued upon the applicant complying with this bylaw.

LICENSE INSPECTOR

10. Council, by band council resolution:

(a) will appoint a License Inspector, and such other officers as may be necessary, who will receive applications, appeals, issue licenses and carry out the business licensing administrative functions under this bylaw including enforcement;

(b) will provide for reasonable remuneration to be paid to the License Inspector, and other appointed officers;

(c) will appoint the License Inspector for a fixed term of not less than _____ () years after which reappointment shall be discussed by both parties; and

(d) may dismiss the License Inspector from the appointed position, for failure to carry out duties as described in this bylaw, or, for having been convicted of an employment related offense under the *Criminal Code* (Canada), or, for contravening the _____ First Nation's Conflict of Interest guidelines.

DUTIES OF LICENSE INSPECTOR

11. The License Inspector will:

(a) receive and process all applications, appeals, renewals, transfers and assignments of licenses to be issued under this bylaw;

(b) maintain a record of all applications and fees for licenses and retain on file a copy of all licenses issued, together with their particulars;

(c) ascertain, as far as reasonably practicable, that all information furnished by the applicant in connection with an application for a license is accurate;

(d) make all investigations required by section 8(2) of this bylaw or by the _____ Nation, relative to an application;

(e) in response to receipt of a written complaint, or at least once a year, with the consent of the licensee (such consent not to be unreasonably withheld) make

inquiries and inspect premises to determine whether every holder of a license issued under this bylaw complies with the license issued and the bylaws of the Council, and no licensee shall obstruct or hinder the making or completing of the inspection;

(f) report monthly in writing to the Band Administrator, or Band Manager, or the person appointed by Council from time to time to administer the affairs of the Band, stating the number of licenses issued, the type of business conducted under each license, and the fees received since the previous report along with a summary stating the total number of licenses issued and the total amount of money received to date for the current year; and

(g) perform such other duties as may be requested by the Band Administrator, or Band Manager, or the person appointed by Council from time to time to administer the affairs of the Band.

REVOCATION OR SUSPENSION OF LICENSE

12.(1) Council will, by band council resolution, and after giving notice in Schedule 6 and holding a hearing, (i) suspend for a period not exceeding ninety (90) days, or (ii) revoke, any license issued under this bylaw, where it has come to Council's attention that the licensee:

- (a) has failed to comply with this bylaw; or
- (b) is carrying on a business that fails to comply with all provisions in any of the other _____ Nation bylaw(s); or
- (c) within the preceding three (3) years of license issuance and since license issuance, has been convicted of an offence under the *Criminal Code* (Canada), relating to the conduct of this business whether on or off the reserve, for which the licensee has not been pardoned;
- (d) has conducted the business in a manner that is detrimental to the health, welfare, safety and environment of inhabitants in the reserve; or
- (e) is convicted of any offence under any statute of the Province in respect of the licensed business or with respect to the premises named in the license; or
- (f) is carrying on a business, the purpose of which is to engage in or permit, allow, facilitate, encourage or assist others to engage in, any activity which violates the *Criminal Code* (Canada).

(2) Council will give the licensee at least seven (7) days notice of the hearing referred to in section 12(1) of this bylaw in Schedule 6 and the License Inspector will serve Schedule 6 personally or by registered mail to the licensee at the address shown in the license application, but if a licensee who by reasonable efforts of the Council and License Inspector cannot be found and has not come forward then the notice will be considered to be duly served and an *ex parte* decision will be issued against the licensee.

(3) Provisions 9(4), 9(7) and 9(8) of this bylaw also apply to the hearing

referred to in section 12(1) of this bylaw.

(4) The License Inspector will post the notice of suspension or revocation of a license by the Council upon the premises for which the license was issued and the notice must not be removed until the license is reinstated or the licensee ceases to occupy the premises, or a new business other than the one carried on by the former licensee is licensed on the premises.

CONFLICT OF INTEREST

13. The Chief and each Councillor must declare any potential conflict of interest, in accordance with the _____ First Nation’s Conflict of Interest guidelines, and withdraw from any hearing, held under sections 9 and 12 of this bylaw, where a conflict of interest may arise.

PENALTY

14. Every person who contravenes section 3(1) of this bylaw is guilty of an offense and on summary conviction is liable to a fine not exceeding One Thousand (\$1,000.00) dollars.

ENFORCEMENT

15. The Council may charge a licensee, whether expired, revoked or suspended, with all reasonable costs which are incurred in the collection of all fees, fines, interest, penalties or other costs imposed by this bylaw.

This bylaw is hereby enacted by Council at a duly convened meeting held on the _____ day of _____ 19____.

Chief

Councillor

Councillor

SCHEDULE 1
(section 5)

BUSINESS LICENSE

_____ is hereby authorized to conduct a business, calling, trade
(name of licensee)
or occupation in the following _____ on the _____
(commercial activity)
_____ Indian Reserve for the period commencing _____, 19 __, and
(date)
expiring _____, 19__ .
(date)

Name of business

Location of business

Signature of License Inspector

Signature of licensee

Date

SCHEDULE 2
(sections 4, 5, 6)

Date: _____

BUSINESS LICENSE APPLICATION

1. Applicant's Name: _____
2. Applicant's Date of Birth: _____
3. Applicant's Address: _____
(residence)
4. Name of Company proposed as Licensee: _____
5. Mailing Address: _____
(partnership/corporation if different)
6. Phone Number: residence: _____ office: _____
7. Fax Number: residence: _____ office: _____
8. Name of Business to be licensed: _____
9. Address of Business to be licensed: _____
10. Name of Individual in charge at this location: _____
11. Title of Individual in charge: _____
12. Type of Business: _____

13. Have you previously had a business license from this First Nation?
Yes ___ No ___ .

14. Are you presently registered with the federal government or a self-regulating professional body with respect to the conduct of your business? Yes ___ No ___
(If yes, applicant must provide proof and give details below).

15. Are you bonded with a bonding agency with respect to the conduct of your business? Yes ___ No ___ (If yes, applicant must provide proof and give details below).

16. Is the business incorporated? Yes ___ No ___ Federal ___ Provincial ___ (If yes, applicant must provide details below).

17. Is the business administered by a partnership? Yes ___ No ___ (If yes, applicant must provide proof and give details below – registration).

18. Have you, within the previous three (3) years, been convicted of an offense under the *Criminal Code* (Canada), for which you have not been pardoned? Yes ___ No ___ .

NOTE: Please read section 12 of this bylaw which outlines the conditions whereby your license could be denied, revoked or suspended.

SCHEDULE 3
(sections 8, 9)

NOTICE OF LICENSE REFUSAL

TO: _____
(name of applicant)
ADDRESS: _____
RE: _____
(location of business)

TAKE NOTICE that pursuant to the _____ First Nation Business Licensing Bylaw your application to:

___ recieve, ___ renew, ___ transfer, ___ assign;

a BUSINESS LICENSE is refused.

AND TAKE NOTICE that you have thirty (30) days from the date of this NOTICE within which you may apply for a review by Council by completing and filing Form 4 of the said bylaw and paying the fee pursuant to this bylaw with the License Inspector.

AND TAKE FURTHER NOTICE that if you file a request for review a hearing will be conducted for which you will be notified of the time and place to attend.

DATED AT _____ this ___ day of _____, 19 __ .

Name of License Inspector

Signature of License Inspector

SCHEDULE 4
(section 9)

REQUEST FOR REVIEW HEARING

TO: Council of the _____ Nation
c/o _____
(license inspector)

PURSUANT to the _____ First Nation Business Licensing Bylaw, I hereby appeal the decision as outlined in the NOTICE OF LICENSE REFUSAL, dated the ____ day of _____, 19 __ and signed by the License Inspector to refuse to:

__ issue; __ renew; __ transfer; __ assign;

a BUSINESS LICENSE for the following business located at:

(description of the business and location)

on the following grounds:

- 1.
- 2.
- 3.
- 4.

DATED AT _____ this ____ day of _____, 19 __ .

Printed name of Appellant

Appellant's signature

Address to which all notices to appellant are to be sent

SCHEDULE 5
(section 9(3))

NOTICE OF REVIEW HEARING

TO: _____
(name of applicant)

ADDRESS: _____

RE: _____
(location of business)

PURSUANT to the _____ First Nation Business Licensing Bylaw, Council will hear your Request For Review Hearing dated the ____ day of _____, 19 __ relating to the above-noted business.

AND TAKE NOTICE that this Review Hearing will be held at the hour of ____ (a.m./p.m.) on the ____ day of _____, 19 __ at the following location:

AND TAKE FURTHER NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

DATED AT _____ this ____ day of _____, 19 __ .

License Inspector

SCHEDULE 6
(section 12)

NOTICE OF HEARING

TO: _____
 (name of licensee)

ADDRESS: _____

RE: ___ License Suspension for: _____
 (location of business)

___ License Revocation for: _____
 (location of business)

PURSUANT to the _____ First Nation Business Licensing Bylaw, Council will be holding a hearing relating to the above-noted business regarding:

- ___ (i) why your business license should not be suspended for a period not exceeding ninety (90) days; or,
- ___ (ii) why your business license should not be revoked.

AND TAKE NOTICE that this hearing will be held at the hour of ___ (a.m./p.m.) on the ___ day of _____, 19 ___ at the following location:

AND TAKE FURTHER NOTICE that you should bring to the hearing all relevant documents pertaining to this matter.

DATED AT _____ this ___ day of _____, 19 ___ .

License Inspector

_____ **FIRST NATION**

BYLAW NO. _____

SAMPLE FIRST NATION FINANCIAL ADMINISTRATION BYLAW

A bylaw to regulate the receipt, management, and expenditure of _____ First Nation funds and establish the administrative structure of the _____ First Nation which manages the funds;

WHEREAS the *Indian Act*, R.S.C. 1985, c.I-5, provides that Council may, subject to the approval of the Minister of Indian Affairs and Northern Development, make bylaws for the following purposes:

- the appropriation and expenditure of moneys of the _____ First Nation to defray the _____ First Nation expenses;
- the appointment of officials to conduct the business of the Council and prescribing their duties; and
- with respect to any matter arising out of or ancillary to the exercise of the aforementioned power;

AND WHEREAS the Council of the _____ First Nation has determined that it is desirable and necessary that a financial management bylaw be established for the purposes set out in section 83(1) of the *Indian Act* and for the better administration of the _____ First Nation’s business;

NOW THEREFORE the Council of the _____ First Nation at a duly convened meeting of the Council enacts the following bylaw:

TITLE

1. This bylaw may be called the “Financial Administration Bylaw”.

DEFINITIONS

2. In this bylaw,

“agencies” means any board, tribunal, commission, committee of the _____ First Nation or any corporate body controlled by the _____ First Nation including a society, non-profit corporation or business corporation but does not include a business corporation operated for a profit making purpose;

“annual budget” means the forecast of planned expenditures for the forthcoming fiscal year by the _____ First Nation;

“board” shall mean the _____ First Nation Treasury Board established pursuant to this bylaw;

“agreement” means any written contract between the _____ First Nation and another party or parties, including the federal government, the provincial

government or a third party, pursuant to which money is to be paid to the _____ First Nation;

“council” shall mean the Chief and Council of the _____ First Nation;

“department” means an administrative division of the _____ First Nation Government as established from time to time by Council and includes service centres, administrative units and other internal organizational units of the _____ First Nation administration;

“_____ First Nation funds” means all moneys belonging to the _____ First Nation and includes:

- a) all revenues of _____ First Nation;
- b) money borrowed by the _____ First Nation;
- c) money received or collected on behalf of the _____ First Nation; and
- d) all moneys that are received or collected by the _____ First Nation pursuant to any agreement or funding arrangement and is to be disbursed for a purpose specified by Council or pursuant to that agreement or funding arrangement;

but does not include:

- e) money received as resource revenues payable into the _____ First Nation trust account by the Government of Canada;
- f) money received by the _____ First Nation on behalf of an individual or corporate entity, where Council has approved an alternative arrangement for the managing of the money pursuant to section 74 of this bylaw;

“resolution” means a decision made at a meeting of a quorum of Council.

APPLICATION

3. This bylaw governs the receipt, management and expenditure of _____ First Nation funds and the administrative organization of the _____ First Nation to manage the funds.

4. This bylaw applies to all _____ First Nation departments and agencies in receipt of _____ First Nation funds.

TREASURY BOARD

5. A Treasury Board of the _____ First Nation is hereby established and shall continue in existence notwithstanding changes in its membership from time to time.

6. The Board shall consist of five (5) members appointed by the Council from time to time with one (1) member being the Band Administrator.

7. Two (2) of the members of the Board shall be members of the Council.
8. The Chairman shall be elected by the Board and serve for a term of two (2) years.
9. The Chairman shall preside over the meetings of the Board and shall, between meetings of the Board, exercise or perform such of the powers, duties or functions of the Board as the Board may determine.
10. The Board shall be responsible for:
 - a) the management and control of the collection of _____ First Nation funds;
 - b) the management and control of the expenditures and disbursements of the _____ First Nation;
 - c) the maintenance of records of the financial activities of the _____ First Nation;
 - d) the preparation of the annual budget in accordance with the priorities approved by Council;
 - e) the preparation of the annual audit of the _____ First Nation;
 - f) the reporting and recommending to Council on financial matters; and
 - g) all other matters relating to the financial affairs of the _____ First Nation not assigned by another bylaw or Council resolution to any department or agency.
11. The Board shall prepare or cause to be prepared any amendment to the annual budget for the _____ First Nation which shall be submitted to the Council for review and approval.
12. The Board shall maintain or cause to be maintained the financial records of the _____ First Nation through the Office of the Treasurer and the managers of the departments or agencies.
13. The Board may prescribe the form and content of the financial records and establish the accounting systems of the _____ First Nation.
14. A member of the Treasury Board may be removed from office:
 - (a) by the Chairman if the member has missed three (3) consecutive scheduled meetings of the Treasury Board;
 - (b) by a majority of Council on the recommendation of the Chairman for the members removal; or
 - (c) by a unanimous vote of Council.
15. The Band Administrator shall act as the senior administration officer of the Treasury Board and shall assist the Board in carrying out its duties. The Band Council will articulate the specific nature of the duties of the Band Administrator

and these will include the planning, organizing, implementing and evaluating functions.

16. To facilitate the role and responsibilities of the Band Administrator a Controller shall be appointed by the Council and is responsible to the Band Administrator for the following:

- (a) the conduct of the administration necessary to discharge the administrative responsibilities of the Board, including staff supervision;
- (b) the administrative supervision of the compilation and preparation of the overall annual budget;
- (c) the preparation of annual financial statements and long-term financial projections and cash flows as required from time to time by the Board;
- (d) monitoring adherence to any agreement and funding arrangements entered into by the _____ First Nation or any department or agency;
- (e) administration and supervision of the financial records and reporting systems;
- (f) the maintenance of records of all receipts and expenditures in such a manner so as to facilitate the annual audit; and
- (g) any other task assigned by the Board.

17. The Board shall be responsible for the hiring of the Controller subject to the ratification of the Council and dismissal of the Controller shall be in accordance with the personnel policies of the _____ First Nation as established by Council.

COUNCIL'S ROLE

18. The Council shall appoint two (2) Councillors and two (2) persons from the general First Nation membership to serve as members of the Board for a period consistent with the term of office of the Band Council.

19. The Council shall oversee the preparation of the annual budget and shall approve the annual budget of the _____ First Nation and any amendments thereto.

20. The Council shall receive and approve the annual audit of the _____ First Nation.

21. The Council may, upon the recommendation of the Board or upon its own motion, approve of an exception to this bylaw by an amending bylaw in accordance with section 83 of the *Indian Act*.

DELEGATION OF AUTHORITY

22. On the recommendation of the Board, the Council may approve the delegation of authority to approve expenditures on behalf of the _____ First Nation within the annual budget and consistent with the financial organization of the _____ First Nation.

ANNUAL BUDGET

23. The Board shall prepare estimates of the revenues of the _____ First Nation for the purpose of preparing the annual budget.

24. Each department manager and agency manager shall prepare the department or agency's annual budget for the operation of the department or agency and shall submit the budget prepared to the Board which shall prepare a consolidated annual budget for the _____ First Nation.

25. The annual budget for the _____ First Nation and its agencies shall be submitted by the Board to Council for consideration and approval.

26. The Council is solely responsible for the approval of the consolidated annual budget for the _____ First Nation and its agencies for each fiscal year.

27. Council may increase allocations of funds in the budget, reduce allocations of funds, or reallocate funds to different sectors in the annual budget.

28. The annual budget becomes official upon approval by the Council by resolution.

29. Council may amend the annual budget at any time before or after its implementation.

30. The annual budget shall be made available during regular working hours for inspection by any member of the _____ First Nation, and copies are to be provided to _____ First Nation members on written request to the Controller upon payment of a twenty-five (\$25.00) dollar fee.

FINANCIAL MANAGEMENT: DEPOSITS

31. There shall be one Consolidated Account established by the Controller at the direction of the Treasury Board into which all _____ First Nation funds shall be deposited.

32. The Controller shall ensure the safekeeping of the _____ First Nation funds received and shall forthwith deposit all _____ First Nation funds to the credit of the _____ First Nation Consolidated Account.

33. The Board may authorize the Controller to reallocate funds from the _____ First Nation Consolidated Account to other accounts for investment purposes or program and services delivery.

34. Funds in the Consolidated Account shall be administered by the Controller.

35. The interest earned on the _____ First Nation funds shall be paid to the Consolidated Account.

36. Operating surpluses as of the end of the fiscal year shall be paid into the Consolidated Account and allocated or expended in accordance with the direction of Council.

FINANCIAL MANAGEMENT: EXPENDITURES

37. All payments and financial commitments shall be in accordance with the annual budget or in accordance with Council resolution.

38. The Board may make accountable advances from the Consolidated Account to an account administered by a department or agency manager on a monthly basis according to the approved annual budget.

39. At the beginning of each fiscal year, each department and agency manager may receive a one (1) month advance or in such amount as determined by the annual budget and the cash flow approved annual budget.

40. Where funds have been advanced to a department or agency, the department and agency managers shall report to the Board on the last day of the following month:

- (a) an invoice listing the funds expended in the previous month; and
- (b) a trial balance of the receipts and disbursements for the previous month.

41. The invoice listing submitted to the Board shall be reviewed and approved by the Board if reasonably within the approved budget and upon such approval further advance for the next month shall be made to the department or agency.

42. The Board shall deduct from the current month's advance any amounts advanced in prior months which exceed the amount of the expenditures as recorded in the trial balance.

43. The Board may make such adjustments as are required in the last month of the fiscal year to close out the final payment for the year.

FINANCIAL REPORTING: INVOICING

44. No payment shall be made for the performances of work, supply of goods or rendering of services unless the charge in respect of such work, goods or services has been authorized:

- (a) pursuant to a Council resolution;
- (b) by a person delegated to authorize such payment; or
- (c) pursuant to an agreement entered into between the _____ First Nation and the person providing such work, goods or services which establishes the amount, or a method of calculating the amount, to be charged for such work, goods or services.

45. For all work, goods or services that are provided by or through the _____ First Nation or any other person on behalf of the _____ First Nation for a fee or other charge, an invoice shall be rendered for payment for the work, goods or services.

46. The Treasurer, department or agency manager each have a role in ensuring invoices are rendered pursuant to this bylaw.

AWARDING OF CONTRACTS

47. The Council may appoint by resolution the department or agency managers and other persons as authorized to approve the purchase of goods and services. Any expenditures in the awarding of contracts must receive the prior approval of the Band Council.

48. All orders for work, goods or services provided to the _____ First Nation must be recommended to Council by the department or agency manager authorized to approve the purchase of goods or services.

49. Each order for work, goods or services over \$15,000 or such greater amount as approved by Council, unless approved in the annual budget, shall, in addition to the signature of the department or agency manager, require attestation by the Controller as to availability of funds.

TENDERS

50. Capital purchases up to \$15,000 or such greater amounts as approved by Council may be made by a department or agency manager if approved in the annual budget without going to tender.

51. Capital purchases over \$15,000 and under \$500,000 or in such amounts as approved by Council may be made by invitations to tender.

52. Capital purchases in excess of \$500,000 or such greater amounts as approved by Council must be made by public tender.

53. In emergency situations telephone bids up to \$20,000 or such greater amount as approved by Council may be accepted by a department or agency manager providing a written confirmation follows from the bidder and a record of telephone bids is filed.

54. Invitations to tender shall include:

- (a) the time and date of closing;
- (b) sufficient details from which comparable bids can be made;
- (c) the time, date, and place tenders are to be opened; and
- (d) amount of security deposit if required.

55. The tendering period is not to be less than five (5) working days, unless in an emergency situation.

56. All tenders are to be returned sealed and addressed to the _____ First Nation, clearly marked "Tendered for" and the time and date of receipt is to be recorded on the unopened envelope of tender when received.

57. All tenders received shall be opened in public in the presence of the department or agency manager or other person responsible for the tender process.

58. The name of the tender, project, date of bid and amount shown must be recorded.

59. The lowest tender received shall normally be accepted unless the authorized person deems it in the best interest of the _____ First Nation to do otherwise.

60. Where the lowest tender is not accepted, the reasons are to be recorded in the document by the authorized person accepting the contract.

61. Upon acceptance of a tender for the performance of work, goods, or services, a contract is to be signed by both parties and shall be kept as a portion of the records of the _____ First Nation.

62. In the event that an official or employee of the _____ First Nation has a personal interest in the contract, he or she shall signify the interest and thereafter refrain from taking part in the discussion or participating in the awarding of the contract.

63. No disbursements or payment on any contract shall be made without supporting documentation as determined by the policies of the Board.

64. A fifteen per cent (15%) hold-back of final payment or in such amount as may be determined by Board policy shall not be released to a contractor until all work is certified as complete and satisfactory to the Council.

65. The Board may establish policies and procedures for the tender process.

CONFLICT OF INTEREST

66. Any person who holds an office, including that of Chief or Councillor, or employment with the _____ First Nation, its departments or agencies, shall not use that office or employment for personal gain to the detriment of the interests of the _____ First Nation.

67. "Personal gain" shall mean financial benefit for the individual or for the members of his or her immediate family.

68. "Family" shall mean a spouse, including a common law spouse, children, parent, brother, sister, father-in-law, mother-in-law, uncle, aunt, grandparent, son-in-law, daughter-in-law, and also includes any relative permanently residing in the person's household.

69. A person may avoid a conflict of interest by disclosing his or her interest prior to the making of a decision and by not participating in the decision.

70. If a person violates the conflict of interest provision Council will, subject to the _____ Personnel Policy, suspend the employee or official from all privileges and benefits of office or employment for a period up to three (3) weeks.

71. The Board may develop detailed conflict of interest rules which shall govern the administration of financial affairs of the _____ First Nation which shall take effect upon approval by Council. These detailed conflict of interest rules would support those included under this bylaw.

72. An appeal of suspension or dismissal can be made to the Band Council.

AGREEMENTS

73. The Council may approve on behalf of the _____ First Nation such agreements of funding arrangements with the federal and provincial governments or with any other party for the provision of funding for the _____ First Nation, its agencies and other bodies.

74. Where an agreement or arrangement has been approved under section 73 and on the recommendation of the Treasury Board, the Council may approve an alternative arrangement for the management of money received.

FISCAL YEAR

75. The fiscal year of the _____ First Nation Government shall be from April 1st of each year to March 31st in the following year.

AUDIT

76. Council shall appoint by resolution an auditor or auditors annually to audit the books and records of the _____ First Nation.

77. The auditor or auditors shall be a member of a recognized professional accounting association.

78. The auditor or auditors shall report to Council.

79. The audit shall include all transactions involving the _____ First Nation funds.

80. The auditor or auditors are entitled to access:

- (a) all books, records, accounts and vouchers;
- (b) information from any department or agency manager necessary for the completion of the audit;
- (c) Council resolutions and bylaws;
- (d) administration and financial regulations;
- (e) agreements, contracts, and any other related documents.

81. The audit shall be in accordance with generally accepted accounting procedures and shall include a general review of the adequacy of the accounting procedures and systems of control employed to preserve and protect the assets of the _____ First Nation.

82. The Board shall provide the auditors with instructions concerning the annual audit and, through the Controller, shall assist the auditor or auditors in the completion of the audit.

83. After the review of the annual audit by the Board, the auditor or auditors shall present the annual audit to the Council upon completion of the annual audit.

84. The audited financial statement shall be accepted by the Council by

resolution at a meeting and signed by the Chief and such other person as designated by the Council.

PUBLIC

85. Upon receipt of the auditor's report by Council, copies of the report shall be posted in such public places as determined by Council.

86. The Controller shall retain the written report of the auditor, together with the related financial statements and any member of the _____ First Nation may inspect them during regular office hours and may by himself or through his agent, at his own expense, make a copy of the report or any part of it.

AMENDMENTS AND REPEAL

87. A decision made in contravention of this bylaw is voidable by vote of a majority of Council.

88. Amendment or repeal of this bylaw shall be in the manner stipulated by the *Indian Act*.

This bylaw is hereby enacted by Council at a duly convened meeting held on the _____ day of _____ 19__.

Chief

Councillor

Councillor

[ITAB 1997]

FIRST NATION

BYLAW NO. ____

**SAMPLE FIRST NATION PROPERTY ASSESSMENT AND
TAXATION BYLAW**

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WHEREAS pursuant to paragraph 83(1)(a) of the *Indian Act* the Council of a Band may make bylaws 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 the Council of the _____ Band deems it to be in the best interests of the Band to make a bylaw for such purposes;

NOW THEREFORE BE IT RESOLVED the Council of the _____ Band at a duly convened meeting, enacts the following bylaw.

SHORT TITLE

1. This bylaw may be cited as the “Property Assessment and Taxation Bylaw”.

PART I

INTERPRETATION

2.(1) In this bylaw,

“Act” means the *Indian Act*, R.S.C. 1985, c.I-5;

“actual value” means the market value of the interest in land as if it were held in fee simple off reserve;

“assessed value” means the actual value of interests in land as determined under this bylaw;

“assessment roll” means a list prepared pursuant to this bylaw and includes a supplementary roll, setting out interests in land within the assessment area and their assessed values for the purposes of taxation and includes any alterations or additions under Part IX of this bylaw;

“assessment year” means the year, from January 1 to December 31, preceding the year in which taxes are to be levied;

“assessor” means a person, or persons appointed by Chief and Council for the purposes of this bylaw and any related duties as required by Chief and Council;

“Band or First Nation” means the _____ Indian Band being a band within subsection 2(1) of the Act;

“band council resolution” means a motion passed and approved by a majority of the councillors of the band present at a duly convened meeting;

“Chief and Council”, or “Council” means the Chief and Council of the _____ Band (selected according to the custom of the Band or under subsection 2(1) and section 74 of the Act);

“holder” means a person in lawful possession of an interest in land in the reserve or a person who, for the time being;

- (a) is entitled to possession of the interest;
- (b) is an occupier of the interest;
- (c) has any right, title, estate or interest; or
- (d) is a trustee of the interest;

“improvement” means an addition to land or water over land and, without restricting the generality of the foregoing, includes:

- (a) anything erected or placed in, upon or under land, or affixed to land, so that without special mention it would be transferred by a transfer of land;
- (b) anything erected or placed in or upon, or affixed to an improvement, so that without special mention it would be transferred by a transfer of land;
- (c) any item of immovable machinery and equipment which is prescribed assessable by band council resolution; or
- (d) a manufactured home.

“interest in land” means land or improvements, or both, and, without restricting the generality of the foregoing, includes any interest in land or improvements, the right to occupy, possess or use land or improvements in the reserve;

“local improvement charge” means a charge in respect of a local improvement based on the actual or estimated capital costs and interest amortized over a fixed period of years;

“locatee” means an Indian who is in lawful possession of land in the reserve pursuant to subsections 20(1) and (2) of the Act and for whose benefit the Minister has leased the land pursuant to subsection 58(3) of the Act;

“Minister” means the Minister of Indian Affairs and Northern Development;

“manufactured homes” means any structure whether equipped with wheels or not and whether self-propelled or not, that:

- (a) is used or designed for use as a dwelling or sleeping place; and
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licenced and equipped to travel on a public highway;
- (c) is a business office or premises; and
- (d) is accommodation for any other purpose;

“occupier” means a person who, for the time being, is in actual occupation of an interest in land;

“person” in addition to its ordinary meaning includes a partnership, association, company, society or body corporate;

“pipeline” means any pipe designed for or used in the commercial conveyance or transmission of any substance;

“Registrar” means the Lands Administrator for the _____ Indian Band as

appointed by Chief and Council;

“registers” means the Surrendered and Designated Lands Register kept pursuant to section 55 of the Act and the Reserve Land Register kept pursuant to section 21 of the Act;

“Reserve” means _____ Indian Reserve(s), number(s) ____ defined in subsection 2(1) of the Act and any land held as a special reserve for the use and benefit of the _____ Indian Band pursuant to section 36 of the Act;

“service charge” means a charge in respect of a service based on the estimated or actual annual cost of the service;

“tax” or “taxes” means a levy imposed by section 11 of this bylaw, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this bylaw;

“tax administrator” means the person appointed by Council pursuant to section 3 to administer this bylaw;

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this bylaw after the expiration of time provided for in Schedule X, the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 60;

“taxation authority” means the Chief and Council of the _____ Indian Band;

“trustee” means an executor, administrator, guardian, committee, receiver or any person having or taking upon him or herself the lawful possession, administration or control of property affected by an express trust, or having by lawful possession, management and control of the property of a person under any legal disability.

- (2) The preamble forms part of this bylaw.

PART II

ADMINISTRATION

3.(1) Council may appoint a tax administrator for a specified or indefinite term to administer this bylaw.

(2) The tax administrator is responsible for collection of taxes and enforcement of payment under this bylaw.

PART III

APPLICATION OF BYLAW

- 4. This bylaw applies to all interests in land within the Reserve.

PART IV

LIABILITY TO TAXATION

5.(1) Subject to section 6, all interests in land including any right to occupy,

possess, or use land, is subject to taxation under this bylaw.

(2) Without derogating from Council's taxing authority or jurisdiction, Council may accept payment of taxes in the form of grants-in-lieu of taxes or may otherwise accept settlement of a taxation issue where it is in the best interests of the Band.

6. The following interests in land are not subject to taxation:

- (a) any interest in land of the Band or of a member of the Band;
- (b) any interest in land of a corporation, all the shareholders of which are members of Council, and which interest in land is held for the benefit of all the members of the Band;
- (c) a building used exclusively for school purposes and the land necessary as the site for the building;
- (d) a building occupied by a religious body and used chiefly for divine service, public worship or religious education, and the land necessary as the site for the building;
- (e) a building, or any part thereof, used as a hospital, other than a private hospital, and the land necessary as the site for the building;
- (f) a building, or any part thereof, used as a university, technical institute, or public college, not operated for profit, and the land necessary as the site for the building;
- (g) an institutional building used chiefly for the purpose of providing housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land necessary as the site for the building; and
- (h) a cemetery to the extent that it is actually used for burial purposes.

7. Notwithstanding section 6, all interests in land are liable to service and local improvement charges under Part XVII of this bylaw.

8. Where an interest in land is not subject to taxation, the liability to taxation of any other interest in the same land is not affected.

9.(1) An exemption does not apply to any portion of a building other than the portion occupied or used for the purpose for which the exemption was granted.

(2) Where an exemption applies to a portion of a building, it applies, in the same proportion, to the land that is necessary as the site for the building.

PART V

LEVY OF TAX

10. Where an interest in land is subject to taxation, any person who has an interest in the land is jointly and severally liable to taxation.

11.(1) On or before _____ in each calendar year or as soon thereafter as practicable, Council shall adopt a bylaw to impose tax rates on interests in land subject to taxation under this bylaw. Taxes levied under this bylaw apply to the calendar year in which the levy is first made and are based upon the assessed values of the interest in land and improvements as determined under this bylaw.

(2) Council may, by bylaw, establish different classes of real property and establish different tax rates according to the class of real property to be taxed.

(3) Taxes shall be levied by applying the rate of tax against each one thousand (\$1,000) dollars of assessed value of the land and improvements.

12. Taxes levied in a taxation notice mailed under section 24 are due and payable on _____ of the year in which they are levied.

PART VI

INFORMATION FOR ASSESSMENT ROLL

13.(1) Every person liable for tax shall, on request, forthwith furnish to the assessor, in writing and signed, the information requested in Schedule I concerning the land used or occupied by that person and without restricting the generality of the foregoing, including: purchase price; terms and covenants in leases; construction costs; costs of alterations and repairs; income and expense information or, rents payable, paid or agreed to be paid.

(2) Where an assessor does not receive the information referred to in subsection (1), or is not satisfied that the information received is accurate, the assessor shall value the interest in land on the basis of information in his or her possession.

PART VII

ASSESSED VALUE

14.(1) Council may appoint by band council resolution one or more assessors for a definite or indefinite term.

(2) An appointment under subsection (1) may be for the purpose of valuing particular interests in land in the assessment area as set out in the resolution.

15. For the purpose of determining the actual value of an interest in land for an assessment roll, the valuation date is _____ of the year during which the assessment roll is completed.

16. The actual value of the interest in land for an assessment roll is to be determined as if on the valuation date:

(a) the interest in land and all other properties were in the physical condition that they are in on _____ following the valuation date; and

(b) the permitted use of the property and all other interests in land were the

same as on _____ following the valuation date.

17.(1) The assessor shall assess interests in land according to the classes of real property as set out in Schedule II.

(2) Except as otherwise provided in this bylaw, for the purposes of assessing interests in land the assessor shall use the practices and regulations established under _____ (appropriate provincial legislation) as amended from time to time.

18.(1) Except as provided in subsections 17(2) and 18(3), the assessor shall value land and improvements at their actual value.

(2) The assessor shall determine the actual value of the following, using the equivalent rates which would be applied if the interest in land were held in the province of _____ :

(a) the pole lines, metallic or fibre optic cables, towers, poles, wires, transformers, conduits and mains of a telecommunication, trolley coach, bus or electrical power corporation, but not including substations;

(b) the track in place of a railway corporation;

(c) the pipelines of a pipeline corporation for the transportation of petroleum, petroleum products, or natural gas, including valves, cleanouts, fastenings, and appurtenances located on the right of way, but not including distribution pipelines, pumping equipment, compressor equipment, storage tanks and buildings;

(d) the right of way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in paragraphs (a) and (c);

(e) the right of way for track referred to in paragraph (b).

(3) Notwithstanding subsection (1), if Council has, in a lease or other instrument granting an interest in land, placed a restriction on the use of the land, the assessor shall consider the restriction.

(4) The duration of the interest in land or the right of Council to terminate an interest in land is not a restriction within the meaning of subsection (3).

PART VIII

THE ASSESSMENT ROLL

19. No later than _____ of the taxation year, and _____ every 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) an accurate or legal 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.

20. The assessor shall include in the assessment roll the particulars set out in section 19 for any interest in land in respect of which grants-in-lieu of taxes may be accepted.

21. The assessor shall set out the value of improvements separately from the value of the land on which they are located.

22.(1) A person whose name appears in the assessment roll shall give written notice to the tax administrator or assessor of any change of address.

(2) The holder of a charge or an interest in land may give written notice, with full particulars of the nature, extent and duration of the charge to the tax administrator, and request copies of all tax notices issued during the duration of the charge, and the assessor shall enter that person's name and address on the assessment roll.

23.(1) The assessment roll is effective on its adoption by band council resolution.

(2) On adoption, the assessment roll is open to inspection in the _____ Band office by any person during regular business hours.

24. The tax administrator or the assessor shall on or before _____ of each year mail a notice of assessment to every person named in the assessment roll in respect of each interest in land for which that person is liable to taxation or for which grants-in-lieu of taxes may be sought.

25. The notice of assessment shall be in the form set out in Schedule III or a form approved by Chief and Council and shall contain the information set out in the assessment roll in respect of that interest in land and shall contain a statement as to the right of appeal.

PART IX

AMENDMENTS TO ASSESSMENT ROLL

- 26.(1)** Where the assessor finds that during the current taxation year:
- (a) a taxable interest in land is not entered in the assessment roll;

- (b) the value of an interest in land is not the same as the valuation entered in the assessment roll by reason of
 - (i) the demolition, destruction or damaging of an improvement,
 - (ii) new construction or new improvements,
 - (iii) a change in a permitted use, or
 - (iv) a subdivision;
- (c) there has been a change in the possession, use or occupation;
- (d) there is a clerical error; or
- (e) there has been a change in the eligibility for an exemption from taxation;

the tax administrator shall amend the assessment roll to effect the necessary changes but subject to section 28, shall not make any amendments after _____ of the current taxation year.

(2) An amendment to the assessment roll is not effective until approved by band council resolution.

27. Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll by band council resolution, mail a notice in the form set out in Schedule III or a form approved by Chief and Council in respect of the amended assessment to each person affected.

28. Where there has been an under-assessment resulting from:

- (a) a person's failure to disclose information required under this bylaw with respect to an interest in land; or
- (b) a person's concealment of information required under this bylaw with respect to an interest in land;

the assessor shall issue an amended assessment notice, in the form set out in Schedule III or a form approved by Chief and Council, for the current year and for each previous year during which the condition giving rise to the amendment to the assessment roll existed.

29. Where a condition that gives rise to an amendment to the assessment roll existed during part of a taxation year, the tax administrator shall, in preparing an amended tax notice, adjust the amount of the taxes due on a pro rata basis.

30. Parts VIII, X, XI, XII and XIV apply with respect to an amended assessment roll and to an amended assessment notice.

31. Where Council approves an amendment to the assessment roll for the current year, the tax administrator shall forthwith refund any excess taxes that have been paid, together with interest at the rate of ____ per cent per annum. Any unpaid balance shall, subject to notice of assessment and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART X

APPEALS

32.(1) Chief and Council by band council resolution shall establish an Assessment Review Committee consisting of:

- (a) one person who is or was duly qualified to practice law in the Province of _____, or who is or was a Judge of a Provincial, County or Supreme Court in the Province of _____;
- (b) one person who has sat as a member of an appeal board to review assessments in and for the Province of _____;
- (c) one person who is a member of the _____ Indian Band who does not have any direct or indirect financial interest in any real property assessment to which an appeal relates, as set out in section ____.

(2) Chief and Council shall maintain a list of substitute members of the Assessment Review Committee. Where a member of the Assessment Review Committee is disqualified, unable or unwilling to act, Chief and Council shall appoint the first person on the list of substitute members of the Assessment Review Committee to act for the period for which the member of the Assessment Review Committee is unavailable. If for any reason the first person on the list of substitute members is disqualified, unable or unwilling to act, Chief and Council shall appoint the next person on the list until a substitute member of the Assessment Review Committee is able to act.

(3) Each member of the Assessment Review Committee shall hold office for a period of three (3) years unless the member resigns or is otherwise removed from office in accordance with the terms of this bylaw.

(4) Each member of the Assessment Review Committee and each substitute member actually appointed to act, shall be paid for his or her services as a member of the Assessment Review Committee at a rate of _____ dollars per hour [or day] for time spent on activities related to the Assessment Review Committee.

(5) A member of the Assessment Review Committee shall be removed from office if he or she:

- (a) is convicted of an offense under the *Criminal Code*;
- (b) fails to attend three (3) consecutive appeal hearings; or
- (c) fails to perform any of his or her duties under this bylaw in good faith and in accordance with the terms of this bylaw.

33.(1) A person whose name appears in the assessment roll may appeal to the Assessment Review Committee in respect of:

- (a) the liability to assessment;
- (b) the assessed value;
- (c) the assessment classification; or

(d) any alleged error or omission.

(2) An appellant shall file an appeal by delivering a notice of appeal containing the information set out in Schedule IV to the Assessment Review Committee at the address set out in the assessment notice within 30 (thirty) days of the mailing of the assessment notice.

(3) An appellant may make the appeal through his or her solicitor or agent, in which case the appeal shall set forth the name and address of the solicitor or agent, as well as the name and address of the appellant.

(4) Any notice or correspondence required to be given to an appellant shall be properly given if delivered to the solicitor or agent at the address set out in the appeal.

(5) Where an appeal is taken with respect to an amended assessment notice, the appeal shall be confined to the amendment.

34.(1) The Assessment Review Committee shall:

- (a) hear all appeals from assessment notices;
- (b) investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Committee deems necessary;
- (c) select a Chairperson who shall supervise and direct the work of the Committee;
- (d) give the appellants, the assessor and the tax administrator at least ten (10) days written notice of the time and place for the hearing of appeals;
- (e) have custody of all records, documents, evidence and proceedings before the Assessment Review Committee;
- (f) have control of its proceedings in order to fairly and adequately determine any appeal; and
- (g) where an appeal relates to an interest in land of which a person other than the appellant is the holder, give that person at least ten (10) days written notice of the time, date, and place of the hearing of the appeal, and the nature of the appeal.

(2) In performing their duties under this bylaw, the members of the Assessment Review Committee shall:

- (a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this bylaw;
 - (b) act impartially, fairly and reasonably, to the best of their skill and ability.
- (3) The Chairperson of the Assessment Review Committee shall:
- (a) supervise and direct the work of the Committee; and
 - (b) preside at sittings of the Committee.
-

(4) Chief and Council shall appoint a Secretary of the Assessment Review Committee.

(5) The Secretary of the Assessment Review Committee shall:

(a) have the custody and care of all records regulations, documents and orders made by or pertaining to the Committee; and

(b) relating to his or her office follow the direction of the Chairperson or the Committee.

35.(1) The assessor, or his or her designate, shall be a party to all appeal proceedings under this bylaw and the Assessment Review Committee shall give the assessor ten (10) days written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

(2) The Assessment Review Committee shall give the Band Council thirty (30) days, or less with the consent of the Band Council, written notice of, and an opportunity to be heard at any appeal proceedings which raise issues of law regarding anything done under this bylaw.

36.(1) A majority of the members of the Assessment Review Committee constitutes a quorum.

(2) Where a quorum of the members of an Assessment Review Committee is not present at the time at which a hearing is to be held, the hearing shall be adjourned to the next day that is not a holiday, and so on from day to day until there is a quorum.

(3) All questions respecting appeals shall be decided by a majority vote of the members of the Assessment Review Committee at the hearing.

(4) Chief and Council by band council resolution may establish procedures for the conduct of the proceedings of the Assessment Review Committee which shall not be inconsistent with this bylaw.

37. No person shall sit as a member of the Assessment Review Committee hearing an appeal if that person:

(a) has a direct or indirect financial interest in any property assessment to which an appeal relates;

(b) is the Chief or a member of Council;

(c) is an employee of the Band or Council;

(d) has financial dealings with the Band or Council which might reasonably give rise to a conflict of interest and impair that person's ability to deal fairly and impartially with an appeal as required under the terms of this bylaw.

38.(1) Subject to section 41(2), the sittings of the Assessment Review Committee shall:

(a) commence no later than fourteen (14) days after the final date for

submission of the Notice of Appeal referred to in section 33; and

(b) be completed within ninety (90) days of their commencement as set out in paragraph 1(a).

(2) The assessor shall deliver the assessment roll to the Assessment Review Committee on or before the date upon which the Committee commences its sittings.

(3) The Assessment Review Committee shall mail a Notice of Hearing to all parties to the appeal in the form provided in Schedule V.

39.(1) The Assessment Review Committee may request the attendance of witnesses and the production and inspection of documents.

(2) A party to any appeal proceedings before the Assessment Review Committee may request that a Notice be served by any member of the Committee, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal;

(3) Where pursuant to subsection (2) a party requests that a Notice be served by a member of the Committee:

(a) the Chairperson of the Committee shall sign and issue the Notice and the party shall serve it on the witness at least two (2) days before the appeal;

(b) the Notice shall be in the form attached as Schedule VI.

(4) The party requesting the attendance of a witness shall pay a two (\$2) dollar witness fee plus reasonable travelling expenses to the witness to attend and give evidence before the Assessment Review Committee, on the time and date set out in the Notice.

40.(1) The Assessment Review Committee may hear all appeals from an assessment notice on the same day or may adjourn from time to time until all appeals have been heard and determined.

(2) The Assessment Review Committee may hear an appeal whether the appellant is present or not.

(3) The Assessment Review Committee may, after hearing an appeal, postpone consideration thereof and the appellant shall, if required by the Committee, produce all relevant books, papers, documents and answer all proper questions and give all necessary information affecting the interest in land or the matter under consideration.

(4) The Assessment Review Committee may order that the costs of a proceeding before the Committee be paid by or apportioned between the persons affected by the appeal provided that such costs do not exceed ten per cent (10%) of the amount of the taxes payable concerning the interest in land which is the subject of the appeal, as finally determined by the Assessment Review Committee.

(5) In any appeal proceedings, the onus of proof is on the person bringing the appeal to establish that the assessed value of the interest in land should be different from the value determined by the assessor.

41.(1) Within seven (7) days from the completion of hearing all appeals, except those adjourned under subsection 41(2), the Assessment Review Committee shall submit to Council its decision on each appeal, including the vote of each member of the Committee, either in favour of, or against allowing the appeal.

(2) Notwithstanding subsection 38(1), the Assessment Review Committee may, with the consent of all parties to an appeal and without prejudice to the rights of any party, adjourn the appeal from time to time beyond the time for completion of the appeals and shall advise Chief and Council as provided in this section.

(3) Within fifteen (15) days from the receipt of the decision of the Assessment Review Committee, Chief and Council shall instruct the head assessor to prepare a final assessment roll including any amendments resulting from the decisions in subsection (1).

(4) Not later than fourteen (14) days from the receipt of the instructions pursuant to subsection (3) the head assessor shall notify in writing each appellant and person affected by the appeal, of the decision of the Assessment Review Committee.

(5) The notice given under subsection (4) shall state that the appellant has a further right of appeal to a court of competent jurisdiction.

(6) Where the head assessor is directed to amend an assessment roll under subsection (3), the assessor shall do so within fourteen (14) days, and shall return the assessment roll forthwith to the Chairperson of the Assessment Review Committee.

(7) The assessor shall date and initial amendments made to the assessment roll pursuant to subsection (3).

(8) Forthwith upon receiving an amended assessment roll under subsection (6), the Chairperson of the Assessment Review Committee shall:

- (a) verify that the roll has been amended according to the decisions of the Assessment Review Committee under subsections (3) and (6);
- (b) authenticate the assessment roll by affixing to it a sworn or affirmed statement in the form prescribed by Chief and Council; and
- (c) forward the authenticated assessment roll to the taxation authority.

PART XI

TAX NOTICE

42.(1) Where Council adopts an assessment roll, and after notices of assessment are mailed pursuant to section 24, the tax administrator shall mail to every person whose name appears in the assessment roll, a tax notice in the form set out in Schedule VII, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended assessment roll that has been adopted, the tax administrator shall mail an amended tax notice to every person affected by the amendment.

(2) The tax notice referred to in subsection (1) shall contain the information set out in Schedule VII which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.

43.(1) The tax administrator shall enter the date of mailing the tax notice on the assessment roll.

(2) The mailing of the tax notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

44. Where applicable, a tax notice shall state that taxes are payable in conjunction with periodic lease payments under Part XIII.

45.(1) Where it is shown that a person liable for taxes on and interest in land was not liable for taxes or was taxed in excess of the proper amount, at the direction of Council, the tax administrator shall refund to the person the amount paid in excess of liability.

(2) Where taxes imposed under this bylaw are to be refunded under this section, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of the taxes due or accruing due.

PART XII

DUE DATE AND INTEREST

46.(1) Subject to sections 47 and 48, taxes levied in a tax notice mailed under section 42 are due and payable as of _____ of the year in which they are first levied at the office of the taxation authority notwithstanding that an appeal under Part X may be pending.

(2) All taxes payable under this bylaw are debts due to the taxation authority and are recoverable as such in any court of competent jurisdiction or in any other manner provided by this bylaw.

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this bylaw, the person shall either initiate proceedings in a court of competent jurisdiction or launch an appeal within thirty (30) days of the date of mailing of the tax notice referred to in Part XI.

(4) Unless a challenge is initiated pursuant to subsection (3), the taxpayer shall thereafter be estopped from denying liability to pay taxes and estopped from challenging any steps taken to enforce the payment of taxes as provided in Part XVI.

(5) The locatee or any other person who has registered a security interest against the taxpayer's interest in land in the registers may pay the taxes due and such payment shall extinguish the debt owing to the taxation authority.

47. Where taxes are due and payable in conjunction with payment of rent under Part XIII, the proportionate payment is due and payable on the date that the rent is due and payable.

48. Where an assessment roll is amended under this bylaw, it shall, for the purposes of this Part, be deemed to be amended as of the date of adoption of the assessment roll under section 23.

49. If all or any portion of taxes remains unpaid on _____ of the year they are first levied, the unpaid portion shall accrue interest at ____ per cent above the Bank of Canada prime rate as it is on the first of each month and shall be compounded annually.

50. Where taxes are in arrears and part payment is received, the payment shall be applied firstly to accrued interest and then arrears, and any balance shall be applied to current taxes.

PART XIII

PERIODIC PAYMENTS

51. Council, with the consent of the locatee where applicable, may declare that the tax, with respect to any interest in land that is leased, be expressed as a percentage of the rent payment and collected with it in accordance with the terms of a lease agreement or the terms of an agreement with the landlord.

52. Where Council has entered an agreement with the Crown or with any person entitled to receive rents, for the collection of tax under this Part, the receipt by the Crown or such person of payment on account of tax shall be a discharge of the liability for tax to the extent of the payment.

PART XIV

RECEIPTS AND CERTIFICATES

53. Except where Part XIII applies, on receipt of a payment of taxes the tax administrator shall issue an official receipt to the taxpayer and shall enter the number of the receipt on the assessment roll opposite the interest in land for which the taxes are paid.

54. On a request in writing, the tax administrator shall issue a certificate showing whether taxes have been paid with respect to any taxable interest in land, and if not, the amount of taxes outstanding.

PART XV

APPLICATION OF REVENUES

55.(1) All moneys raised under this bylaw shall be placed in a special account or accounts.

- (2) Moneys raised shall include:
 - (a) taxes;
 - (b) grants-in-lieu of taxes;

- (c) interest; and
- (d) amounts collected on account of costs.

(3) Subject to section 56, an expenditure made out of moneys raised under this bylaw shall be made under authority of a separate bylaw.

56. The following expenditures of funds raised under this bylaw are hereby authorized:

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this bylaw;
- (c) remuneration of the assessor and the tax administrator;
- (d) all legal costs and other expenses of enforcement of this bylaw.

PART XVI

COLLECTION AND ENFORCEMENT

Proof of Debt

57. The taxation authority may charge the person named in an assessment roll with all reasonable costs incurred in the collection of taxes or other costs imposed by this bylaw. Such costs shall be in accordance with Schedule VIII to this bylaw.

58.(1) A person named in an assessment roll as having an interest in land is liable for all taxes imposed in respect of the interest in land during the year and all unpaid taxes imposed in previous years.

(2) Tax, or a portion thereof, due and payable under this bylaw that has not been paid may be certified by the tax administrator, who shall attach a copy of that part of the assessment roll that refers to the taxes payable. Such certification shall be in the form provided in Schedule IX, and is *prima facie* proof of the debt.

Special Lien and Priority of Claim

59.(1) Taxes due and payable are a special lien and encumbrance on the interest in land.

(2) The special lien and encumbrance referred to in section 59(1) attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land of a subsequent holder.

(3) The person who acquires an interest in land on which a lien under this bylaw has been registered and the person to whom the taxes were originally levied are jointly and severally liable for the lien.

(4) The tax administrator may register a certificate issued under section 58(2) in either register on or after January 2nd following the year in which the taxes are imposed.

(5) Pursuant to section 59(4), the special lien and encumbrance shall have priority over every subsequently registered claim, privilege, lien, charge, security interest, or encumbrance of every person.

(6) When all taxes levied against the interest in land have been paid, the tax administrator shall certify that the special lien and encumbrance against the interest in land has been discharged, and shall register such certification in either register. Such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

(7) The special lien and encumbrance is not lost or impaired by reason of any technical error or omission.

Demand for Payment and Notice of Enforcement Proceedings

60.1(1) Except for tax proceedings postponed pursuant to subsection 60.1(1), on or after January 2nd following the year for which taxes are imposed, the tax administrator shall prepare a list of outstanding taxes and of the persons liable for payment.

(2) Within thirty (30) days of completion of the list pursuant to subsection 60(1), the tax administrator shall mail, in the form set out in Schedule X, a Demand for Payment and Notice of Enforcement Proceedings to every person named on the list, and to every locatee, tenant, agent or person whose rights, proprietary or otherwise, may be affected by the enforcement proceedings.

(3) For the purposes of this section the mailing of a Demand for Payment and Notice of Enforcement Proceedings is deemed to be delivery to the addressee.

(4) Upon the expiration of the thirty (30) day period provided in the Demand for Payment and Notice of Enforcement Proceedings delivered pursuant to section 60(2), the tax administrator shall request authorization from Council to commence enforcement proceedings against the tax debtors. Council may direct the tax administrator to commence enforcement proceedings.

(5) Prior to the authorization of any of the enforcement proceedings set out in sections 61, 63, 64, 65, and 66, Council shall consult with any affected locatee.

60.1 Council may upon application by the tax debtor:

- (1) postpone taking enforcement proceedings for a specified period; or
- (2) reduce or remit the taxes where Council determines that:
 - (a) full payment would result in undue hardship to the tax debtor; or
 - (b) it is necessary and in the best interest of the Band to effect a transfer of the tax debtor's interest.

60.2 Council may, from time to time, provide by band council resolution for the reduction of taxes due by taxpayers for a taxation year by an amount equal to or less than the amount to which the taxpayers would be entitled in accordance with the home owner grant legislation that would apply if the taxpayer's interest in

land was subject to taxation by a municipality.

Distress: Seizure of Goods

61.(1) With the authorization of Council, the tax administrator may proceed by way of distress if the taxes or any portion thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to section 60.1(1) has expired.

(2) The tax administrator shall serve a Notice of Distress on the tax debtor and provide a copy of same to the locatee, where applicable, in the form set out in Schedule XI.

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Distress, the tax administrator shall effect a seizure by distress of such goods and post a notice on the goods which are seized. The seized goods shall then be in the possession of the Band, as represented by the tax administrator.

(4) So long as the taxes, or any portion thereof, remain outstanding, no goods seized pursuant to subsection (3) which are located on reserve shall be removed therefrom, and any such removal shall be considered a trespass. Without restricting the generality of the foregoing, no such goods shall be seized by a bailiff, sheriff, assignee or liquidator or trustee, or authorized trustee in bankruptcy, except under the authority of Council.

Distress: Sale of Goods Seized by Distress

62.(1) If the tax administrator seizes by distress the tax debtor's goods pursuant to subsection 61(3), and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within sixty (60) days after the date of seizure challenging such seizure, the goods may be sold in accordance with this Part and the tax debtor is estopped from denying the validity of the seizure and the sale of such goods.

(2) If the outstanding taxes have not been paid in full sixty (60) days after a seizure by distress pursuant to section 61(3), the goods seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction, the proceeds of which will be used for payment of the outstanding taxes.

(3) A Notice of Sale of Goods Seized by Distress in the form of Schedule XII shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

(4) The sale of the goods seized by distress shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such sale, in which case an additional notice shall be published in the manner provided by subsection (3).

(5) Any surplus resulting from the sale conducted pursuant to subsection (4), after deducting all liabilities of the tax debtor, including all costs and charges arising from the sale, shall be paid to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus, the tax administrator shall pay such money into court by way of interpleader action.

(6) Goods of a tax debtor that would be exempt from seizure under a writ of execution issued by a superior court of the province in which the seizure is made are exempt from seizure under this section.

Sale of Improvements or Proprietary Interest

63.(1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the tax administrator to proceed by way of sale of improvements or proprietary interest. The tax administrator shall serve the tax debtor and, where applicable, the locatee, a Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII.

(2) On June 30 following the year in which the taxes are imposed or, if enforcement proceedings are postponed under subsection 60.1(1), six (6) months from the end of the period specified by Council, and upon the failure of the tax debtor to pay the outstanding taxes or to commence legal proceedings in a court of competent jurisdiction challenging the sale or disposition, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor in the Reserve by public auction, or pursuant to subsection (3) by public tender.

(3) Council shall prescribe the method of public tender, including the conditions of sale, method of publication or circulation, and conditions attached to the acceptance of any offer.

(4) A Notice of Sale of Improvements and Disposition of Interest in Land in the form of Schedule XIII to this bylaw shall be published in at least one (1) newspaper of general local circulation for seven (7) days prior to the sale, and shall be posted on the tax debtor's premises located on reserve.

(5) The sale of the improvements and disposition of interest in land shall be conducted at the time and place advertised pursuant to subsection (3), unless it is necessary to adjourn such disposition. If an adjournment is necessary an additional notice shall be published in the manner provided by subsection (3).

(6) With prior approval of Council, the tax administrator may at any sale and disposition conducted pursuant to subsection (2) or (4), set an upset price equal to the outstanding taxes and that upset price shall be the lowest price for which the improvements may be sold and the interest in land disposed.

(7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale and disposition conducted pursuant to subsection (2) or (4) that is equal to or greater than the upset price, the taxation authority shall

be deemed to be the purchaser and shall acquire the interest in the land free and clear of all encumbrances or charges.

(8) At any time within six (6) months after the sale and disposition held pursuant to subsection (2) or (4), the tax debtor may redeem his or her interest in land by paying to the tax administrator the full amount of all taxes for which the interests were disposed, together with all taxes which have subsequently fallen due and the reasonable costs incurred by the taxing authority in disposing of the interest.

(9) If upon the expiration of the redemption period provided by subsection (8), any portion of the taxes remains outstanding, the disposition of the interest shall be considered final and with Ministerial consent, the purchaser shall obtain title to the interest in land. The tax administrator shall certify the transfer in the form provided in Schedule XIV and shall register it in one or both registries and shall serve it on the tax debtor.

(10) Upon the filing of the certificate provided by subsection (9), the purchaser shall be substituted for the tax debtor as the holder of the interest in land, and in addition to any other obligations, shall be liable for all future taxes assessed against that interest.

(11) Upon the filing of the certificate provided by subsection (9), any surplus resulting from the sale and disposition conducted pursuant to subsection (2) or (4), after deducting all outstanding taxes of the tax debtor, including reasonable costs and charges arising from the sale and disposition, shall be returned to the tax debtor. In the event that the tax administrator is uncertain who is entitled to such surplus the tax administrator shall pay such money into court by way of interpleader action.

(12) Upon the filing of the certificate provided by subsection (9), any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale and disposition, shall be extinguished.

(13) If pursuant to subsections (7) and (9) the Band has become the owner of the interest in land, the tax administrator may sell such within ninety (90) days for not less than the upset price set pursuant to subsection (6).

Cancellation of Interest in Land held by Taxpayer

64.(1) If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1) has expired, Council may authorize the tax administrator to proceed by way of cancellation of the interest. The tax administrator shall serve a Notice of Cancellation of the tax debtor's interest in land in the form of Schedule XV.

(2) The tax administrator shall mail a copy of the notice referred to in subsection (1) to every place where the interest is registered and to the locatee, where applicable.

(3) Where taxes are not paid before June 30 of the year following the taxation

year in which they were imposed or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 60.1(1), Council may direct the tax administrator to cancel the lease, licence or permit to occupy the interest in land. The tax administrator shall certify the cancellation in the form provided in Schedule XVI to this bylaw and shall register it in the registers.

(4) Upon cancellation of the tax debtor's interest and with the consent of the Minister, the taxation authority shall acquire the interest in the land free and clear of all encumbrances or charges.

Forfeiture of Property

65.(1) Notwithstanding any other action for the recovery of taxes set out in this bylaw, if any taxes remain unpaid twenty-four (24) months after the mailing of the Demand for Payment and Notice of Enforcement served pursuant to section 60, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections (2), (3), (4) and (5), be absolutely forfeited.

(2) The tax debtor's interest in land shall be forfeited under subsection (1) forty (40) days after the tax administrator serves a Notice of Forfeiture pursuant to subsection (4) in the form set out in Schedule XVII on the tax debtor and on anyone else who may be in lawful possession of the interest in land.

(3) Prior to serving the Notice of Forfeiture pursuant to subsection (4), the tax administrator shall obtain authorization from Council to proceed by forfeiture.

(4) The Notice of Forfeiture shall state:

(a) that the interest in land held by the tax debtor is subject to forfeiture under this section;

(b) the amount of all taxes, costs and fees due and payable on the date of the notice;

(c) the date on which the interest in land held by the tax debtor will forfeit;

(d) that the tax debtor has the right to prevent forfeiture by payment under this section; and

(e) that on forfeiture under this section, the interest held by the tax debtor in the reserve will be forfeited clear of all charges except those third party interests which otherwise attach to the interest in land.

(5) The Notice of Forfeiture shall be mailed or delivered to the tax debtor's last known address or to the address of the person specified in the records of the Taxation Authority.

(6) Where any taxes remain unpaid on December 31 of the second year after the calendar year in which they were imposed, payment of those taxes does not prevent forfeiture unless the payment:

(a) includes all taxes then due and payable;

(b) includes the reasonable costs incurred by the taxation authority in the forfeiture proceedings; and

(c) is made before forfeiture occurs under this section.

(7) With the consent of the Minister, the tax administrator shall certify, in the form set out in Schedule XVIII to this bylaw, that the interest in land held by the tax debtor has been forfeited and the Registrar shall record the document cancelling the tax debtor's interest in the registers.

(8) Upon forfeiture of the tax debtor's interest in land the Taxation Authority shall acquire the interest in the land free and clear of all encumbrances or charges.

Absconding Taxpayer

66. Where the tax administrator has reasonable grounds to believe that the taxpayer intends to remove his or her goods from the Reserve, or intends to dismantle or remove his or her improvements on Reserve, or take any other actions which may preclude or impede the collection of outstanding taxes owing pursuant to this bylaw, the tax administrator shall apply to a court of competent jurisdiction for remedy, notwithstanding the fact that the time for payment of taxes has not yet expired.

Discontinuance of Services

67. If the taxes or any part thereof remain unpaid after the thirty (30) day period provided by the Demand for Payment and Notice of Enforcement served pursuant to section 60 or the period specified by Council pursuant to subsection 60.1(1), Council may authorize that any services provided by the Band or pursuant to any contract with the Band, to the tax debtor or to the interest in land assessed pursuant to this bylaw be discontinued. A Notice of Discontinuance of Services in the form of Schedule XIX shall be delivered to the tax debtor and to the locatee, where appropriate, thirty (30) days prior to such discontinuance, and shall include the date, time and place within that thirty (30) days when the tax debtor or the locatee may appear before Council to show cause as to why the services should not be discontinued and Council shall determine whether or not it will discontinue such services.

PART XVII

SERVICE AND LOCAL IMPROVEMENT CHARGES

68.(1) Council may by bylaw impose service and local improvement charges applicable to a part of the reserve (hereinafter in this part called the "area") to raise money for the following purposes:

(a) the construction or installation of a highway, lane, sidewalk, boulevard, sanitary or storm sewer, irrigation work, street lights, water supply system, parking facility, gas supply system, drain, or other works that benefit property in the area;

- (b) the maintenance, operation, repair or construction of works;
 - (c) the cutting of grass or weeds or the trimming of trees or shrubbery on any highway, lane or other public place;
 - (d) the suppression of dust on any highway, lane, or other public place;
 - (e) the collection and disposal of garbage;
 - (f) the collection and disposal of night soil or the contents of sewage holding tanks; and
 - (g) notwithstanding subsections 1(a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as Council may determine to be necessary or beneficial.
- (2) In this Part, “charge” means a local improvement charge and a service charge.
- (3) A charge shall be based on the actual or estimated annual cost of the local improvement or service and shall be levied at
- (a) a uniform rate, or
 - (b) rates for each class of property based on:
 - (i) the number of lineal feet along the fronting or abutting lands;
 - (ii) the area determined by the fronting or abutting lands;
 - (iii) the number of dwelling-units or commercial or industrial occupancies on the lands served; or
 - (iv) the estimated or actual use or consumption of the service by occupants of the lands served.
- (4) The costs levied shall include engineering and advertising expenses, interest and carrying costs, sinking-fund or amortization costs, banking and legal fees, administration costs and any other expenses incidental to initiating and carrying out the work.
- 69.(1)** Before imposing a charge, Council shall give at least fifteen (15) days notice by:
- (a) publishing the notice prior to the meeting referred to in section 70 in a newspaper of general circulation on the reserve, if any;
 - (b) posting the notice in the band administration offices and in prominent locations on the reserve; and
 - (c) sending the notice by registered mail, in the form set out in Schedule XX, to affected holders or occupiers who are not resident on the reserve and providing the locatee with a copy of the notice.
- (2) It shall be sufficient notice under paragraph (1)(c) if the address in the current assessment roll is used.

- (3) The notice shall state:
- (a) the intention of Council to have the work performed and to levy the charge;
 - (b) the area in respect of which the charge is to be levied;
 - (c) the rate at which the charge will be levied; and
 - (d) that Council shall hold a public meeting to consider written and oral representations.

70.(1) On the date and at the time and place set out in the notice referred to in section 69, Council shall sit and receive and hear representations.

(2) Council shall not proceed with the charge until after it holds public meetings to consider representations.

(3) Where Council imposes a charge, it need not give notice in each succeeding year, unless it proposes to amend the bylaw that imposes the charge.

(4) A uniform increase, not exceeding ten per cent (10%), in the rate of a charge because of an increase in actual or estimated cost shall be deemed not to be an amendment to the bylaw that imposes the charge.

71.(1) The tax administrator shall keep separate accounts for money raised by each charge under this Part.

(2) Council shall expend the money raised under this Part, and any interest that has accrued on that money, for the purpose and within the area stated in the implementing bylaw.

72.(1) Charges under this Part shall be administered and enforced under this bylaw in the same manner as taxes.

(2) For greater certainty charges are a special lien under Part XVI.

(3) The roll for a charge may be part of or a supplement to the assessment roll.

PART XVIII

GENERAL AND MISCELLANEOUS

73.(1) Nothing under this bylaw shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this bylaw be affected by:

- (a) an error or omission in a valuation or a valuation based solely on information in the hands of an assessor or the tax administrator;
 - (b) an error or omission in an assessment roll, tax notice, or any notice hereunder; or
 - (c) a failure of the taxation authority to do something within the required time.
-

74. A finding by a court that a provision of this bylaw is void or invalid shall not affect the validity or invalidity of the rest of the bylaw.

75. Where a provision in this bylaw is expressed in the present tense, the provision applies to the circumstances as they arise.

76. No action or proceeding for the return of money paid to the Band, whether under protest or otherwise, on account of a demand, whether valid or invalid, made for tax or any amount under this bylaw shall be commenced after the expiration of six (6) months from the making of the payment but the payment shall be deemed to have been voluntarily made.

77. Chief and Council may, by band council resolution, extend for a maximum of thirty (30) days the time in which anything is required to be done under this bylaw and anything done within this period of time is as valid as if it had been done within the time otherwise provided for by this bylaw.

78. Where personal service is not required, any notice delivered by the tax administrator or person acting under his direction to a post office or a person authorized by the Canada Post Corporation to receive mail is deemed to have been delivered to the addressee.

79. This bylaw 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 objects.

80. Headings form no part of the enactment, but shall be construed as being inserted for convenience of reference only.

81. This bylaw shall come into force and effect on approval by the Minister.

This bylaw is hereby enacted by Council at a duly convened meeting held on the _____ day of _____, 19__.

Chief

Councillor

Councillor

SCHEDULE I
(section 13)

REQUEST FOR INFORMATION

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

PURSUANT to section 13 of the _____ First Nation Property Assessment and Taxation Bylaw, and pursuant to the authority vested me by band council resolution made the ____ day of _____, 19 __, I hereby request that you furnish to me, in writing, information concerning the following matters:

- 1.
- 2.
- 3.

Please be advised that if you do not provide me with accurate information as requested, it will be necessary for me to carry out my assessment on the basis of whatever information I may have in my possession.

Yours truly,

Assessor

SCHEDULE II
(section 17)

CLASSES OF PROPERTY

Class 1 – Residential

1. Class 1 property shall include only:
 - (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, multi-family residences, apartments, condominiums, manufactured homes, nursing homes, rest homes, summer and seasonal dwellings, bunkhouses, cookhouses and ancillary improvements compatible with and used in conjunction with any of the above, but not including:
 - (i) hotels or motels other than the portion of the hotel or motel building occupied by the owner as his residence; and
 - (ii) land or improvements or both that are owned by the Crown in right of Canada or the Province, or by an agent of either, and are used for the purposes of:
 - (a) a penitentiary or correctional centre;
 - (b) a provincial mental health facility;
 - (c) a hospital for the care of the mentally or physically handicapped;
 - (b) improvements on land classified as a farm and used in connection with the farm operation, including the farm residence and outbuilding;
 - (c) land having no present use and which is neither specifically zoned nor held for business, commercial, forestry or industrial purposes.

Class 2 – Utilities

2. Class 2 property shall include only land or improvements, or both, used or held for the purposes of, or for purposes ancillary to, the business of:
 - (a) transportation by railway;
 - (b) transportation, transmission or distribution by pipeline;
 - (c) communication by telegraph or telephone, including transmission of messages by means of electric currents or signals for compensation;
 - (d) generation, transmission and distribution of electricity; or
 - (e) receiving, transmission and distribution of closed circuit television;but does not include that part of land or improvements or both:
 - (f) included in Classes 1, 4 or 8;
 - (g) used as an office, retail sales outlet, administration building or purpose ancillary thereto; or
 - (h) used for a purpose other than a purpose defined in paragraphs (a) to (e) of this class.

Class 3 – Unmanaged forest land

3. Class 3 property shall include only land meeting the definition of forest land which is not classified as managed forest land.

Class 4 – Major industry

4. Class 4 property shall include only:
- (a) land used in conjunction with the operation of industrial improvements; and
 - (b) industrial improvements.

Class 5 – Light industry

5. Class 5 property shall include only land or improvements, or both, used or held for the purpose of extracting, processing, manufacturing or transporting of products, and for the storage of these products as an ancillary to or in conjunction with such extraction, processing, manufacture or transportation, but does not include those lands or improvements, or both:

- (a) included in class 2 or 4;
- (b) used principally as an outlet for the sale of a finished product to a purchaser for purposes of his own consumption or use and not for resale in either the form in which it was purchased or any other form; and
- (c) used for processing, manufacturing or storage of food or non-alcoholic beverages.

Class 6 – Business and other

6. Class 6 property shall include all land and improvements not included in Classes 1 to 5 and 7 to 9.

Class 7 – Managed forest land

7. Class 7 property shall include only land meeting the definition of forest land which is classified as managed forest land.

Class 8 – Recreational property /non-profit organization

- 8.(1) Class 8 property shall include only:
- (a) land, but not improvements on that land, used solely as an outdoor recreational facility for the following activities or uses:
 - (i) golf;
 - (ii) skiing;
 - (iii) tennis;
 - (iv) ball games of any kind;
 - (v) lawn bowling;
 - (vi) public swimming;
 - (vii) motorcar racing;
 - (viii) trap shooting;
 - (ix) archery;
 - (x) ice skating;
 - (xi) water slides;
 - (xii) museums;
 - (xiii) amusement parks;
 - (xiv) horse racing;

- (xv) rifle shooting;
 - (xvi) pistol shooting;
 - (xvii) horseback riding;
 - (xviii) roller skating;
 - (xix) marinas;
 - (xx) parks and gardens open to the public;
- (b) that part of any land and improvements used or set aside for use as a place of public worship or as a meeting hall for a non-profit fraternal organization of persons of either or both sexes, together with the facilities necessarily incidental to that use, for at least one hundred and fifty (150) days in the year ending on June 30th, of the calendar year preceding the calendar year for which the assessment roll is being prepared, not counting any day in which the land and improvements so used or set aside are also used for:
- (i) any purpose by an organization that is neither a religious organization nor a non-profit fraternal organization;
 - (ii) entertainment where there is an admission charge; or
 - (iii) the sale or consumption, or both, of alcoholic beverages.

SCHEDULE III
(section 24, Part IX)

NOTICE OF ASSESSMENT

TO: _____
ADDRESS: _____
RE: _____
(description of interest in land)

TAKE NOTICE that the assessment roll has been adopted by band council resolution dated the ____ day of _____, 19__ and that in respect of the above-noted interest in land the following person(s) is/are liable to pay any taxes levied pursuant to the _____ First Nation Property Assessment and Taxation Bylaw:

Name(s):

Address(es):

The assessed value of the _____ land:
(classification)

The assessed value of the _____ improvements:
(classification)

The assessed value of exempt land:

The assessed value of the exempt improvements:

TOTAL ASSESSED VALUE: _____

TOTAL NET TAXABLE VALUE: _____

AND TAKE NOTICE you may, within thirty (30) days of the date of mailing of this assessment notice, appeal to the Assessment Review Committee in respect of liability to assessment, assessed value, assessment classification or an alleged error or omission. The notice of appeal must be in writing and signed by the appellant or his or her agent, and must set out a mailing address to which all notices to the appellant may be sent. The notice of appeal may be mailed to the Assessment Review Committee at _____.

DATED AT _____ this ____ day of _____, 19__.

Tax Administrator

SCHEDULE IV
(section 33)

APPEAL TO ASSESSMENT REVIEW COMMITTEE

PURSUANT to the provisions of the _____ First Nation Property Assessment and Taxation Bylaw, I hereby appeal the assessment of the following interest in land:

(description of the business and location)

on the following grounds:

- 1.
- 2.
- 3.
- 4.

DATED AT _____ this ____ day of _____, 19 __.

Printed name of appellant

Appellant's signature

Address to which all notices to appellant are to be sent

To: Assessment Review Committee

c/o _____

(office of the assessor)

SCHEDULE V
(subsection 38(3))

NOTICE OF HEARING

TO: _____
ADDRESS: _____
RE: _____
(description of interest in land)

TAKE NOTICE that the Assessment Review Committee will hear an appeal from assessment requested in Schedule IV dated the ____ day of _____, 19 __ relating to the above-noted interest in land at ____ (a.m./p.m.) on the ____ day of _____, 19 __.

AND TAKE NOTICE that you should bring to the hearing all relevant documents pertaining to such appeal.

DATED AT _____ this ____ day of _____, 19 __.

Chairperson
Assessment Review Committee

SCHEDULE VI
(section 39)

REQUEST FOR ATTENDANCE

TO: _____

ADDRESS: _____

WHEREAS an appeal has been filed with respect to the assessment of _____ (description of interest in land), and you may have information to assist the Assessment Review Committee.

THIS IS TO REQUEST your attendance before the Assessment Review Committee at _____ (location) on the ____ day of _____, 19__ at ____ (a.m./p.m.) on the ____ day of _____, 19__ to give evidence concerning the said assessment, bringing with you any documents in your possession that may relate to the said assessment.

DATED AT _____ this ____ day of _____, 19__ .

Chairperson
Assessment Review Committee

SCHEDULE VII
(section 42)

TAX NOTICE

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

PURSUANT to the provisions of the _____ First Nation Property Assessment and Taxation Bylaw, taxes in the amount of _____ are hereby levied with respect to the above-noted interest in land, and take notice that said taxes are due and payable forthwith, by cheque payable to the _____ Indian Band.

The name(s) and address(es) of the person(s) liable to pay the taxes is(are) as follows:

Assessed value	\$	_____
Taxes (current year)	\$	_____
Arrears	\$	_____
Interest	\$	_____
Total Payable	\$	_____

DATED AT _____ this ____ day of _____, 19 __ .

Tax Administrator

SCHEDULE VIII
(section 57)

COSTS PAYABLE BY A TAXPAYER ARISING FROM
ENFORCEMENT PROCEEDINGS

1. For preparation of and serving any and all notices required by Part XVI on the Taxpayer, Tax Debtor or any other person, newspaper or on any property, etc.: \$ 35.00 per notice
2. For attending, investigating, taking inventory, cataloguing, or seizing property, and preparing and conducting a Sale by Distress, for each person involved: \$ 40.00 per hour
3. For drafting, filing and executing a lien or encumbrance: \$ 150.00
4. For sale of improvements or disposition of interests in reserve land, including attending, investigating, taking inventory, cataloguing, preparing and executing a Sale of Improvements and Disposition of Interest on Reserve, for each person involved: \$40.00 per hour
5. For issuing and registering any and all certificates required by Part XVI: \$10.00 per certificate
6. For disbursements, including without limiting photocopying (\$.30 per page), advertising, storage fees, etc.: as and when arising

SCHEDULE IX
(subsection 58(2))

CERTIFICATION OF DEBT OWING BY THE TAXPAYER

PURSUANT to the _____ First Nation Property Assessment and Taxation Bylaw, I _____, Tax Administrator of the _____ Indian Band, certify that \$_____ is the amount of the outstanding taxes which is due and owing by _____ (Taxpayer) with respect to _____ (description of interest in land).

Attached hereto is a copy of that part of the assessment roll of the _____ Band that refers to the property taxes which are due and payable by _____ (Taxpayer) with respect to _____ (description of interest in land).

DATED AT _____ this ____ day of _____, 19 ____.

Tax Administrator

SCHEDULE X
(section 60)

DEMAND FOR PAYMENT AND NOTICE OF ENFORCEMENT
PROCEEDINGS

TO: _____
ADDRESS: _____
RE: _____
(description of interest in land)

The payment date of June 30, 19 __, prescribed by the Notice of Taxes served on you with respect to the above-noted property has now expired. The _____ (Taxation Authority) HEREBY DEMANDS IMMEDIATE PAYMENT IN FULL of the following debt which is due and owing:

Taxes: \$ _____
Interest: \$ _____
Other costs: \$ _____
Total outstanding tax debt: \$ _____

TAKE NOTICE THAT the failure to pay in full in the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by the Taxation Authority for the enforcement and collection of such debt. Additional costs may accrue to this debt.

The _____ First Nation Assessment and Property Taxation Bylaw contains detailed procedures allowing for the enforcement and collection of a tax debt which is due and owing. These enforcement and collection procedures may affect your property, including personal property located on this property and may affect the on-going services being provided to your property. The remedies and procedures which may be used by the Tax Administrator are set out in the _____ First Nation Assessment and Property Taxation Bylaw, a copy of which is available from the Tax Administrator upon request.

(NOTE: An option for the Band is to list all of the steps which the bylaw provides for the collection of outstanding tax debts.)

DATED AT _____ this ____ day of _____, 19 __.

Tax Administrator

SCHEDULE XII
(section 62)

NOTICE OF SALE OF GOODS SEIZED BY DISTRESS

TAKE NOTICE THAT a sale by public auction for outstanding taxes owed to the _____ (Tax Authority) will occur on _____, 19__ at _____ o'clock at _____ (location) on the _____ Reserve.

At the above-noted sale, the following goods, seized by distress pursuant to sections 61 and 62 of the _____ First Nation Property Assessment and Taxation Bylaw, will be sold with the proceeds of such sale being used to pay the outstanding tax debt:

(general description of the goods)

DATED AT _____ this ____ day of _____, 19__.

Tax Administrator

SCHEDULE XIII
(subsections 63(1) and 63(4))

NOTICE OF SALE OF IMPROVEMENTS AND DISPOSITION OF
INTEREST IN LAND

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

(description of improvements)

TAKE NOTICE THAT failure to pay all outstanding taxes with respect to the above-noted property, being \$ _____, on or before the expiration to sixty (60) days after the date of this notice will result in the Tax Administrator for the _____ Indian Band holding a sale by public auction (or tender) of the improvements located on the above-noted property and a disposition by public auction (or tender) of the above-noted interest on the Reserve. The Sale of Improvements and Disposition of Interest in the _____ Reserve shall be published in the _____ newspaper for seven (7) days prior to such sale and disposition, and shall be posted on the above-noted property located on the Reserve.

AND TAKE NOTICE THAT on or before the expiration of six (6) months after the above-noted sale and disposition, you may redeem your improvements and interest in land by paying to the Tax Administrator the full amount of all taxes for which the improvements were sold and the interest disposed, together with all taxes which have subsequently fallen due, including without restricting, the cost of the above-noted sale and disposition. If upon the expiration of those six (6) months any amount of the taxes remain outstanding, the sale of the improvements and disposition of the interest will be declared final, and the purchaser shall obtain both your title in the improvements sold and your interest in land.

AND TAKE NOTICE THAT upon the sale and disposition being declared final, you will be required to immediately vacate the property, and any rights or interests which you held in the improvements and to the Reserve land will be transferred in full to the purchaser.

DATED AT _____ this ____ day of _____, 19 __.

Tax Administrator

SCHEDULE XIV
(section 63)

CERTIFICATION OF SALE AND DISPOSITION OF INTEREST ON
RESERVE

RE: _____
(description of interest in land)

(description of improvements)

I, _____, Tax Administrator of the _____ Indian Band, hereby certify that resulting from the failure of _____ to pay the outstanding tax debt on the above-noted interest on Reserve, that interest has been disposed of by public auction (or tender) and the above-noted improvements have been sold by public auction (or tender) pursuant to section 63 of the _____ First Nation Property Assessment and Taxation Bylaw. The following person shall, pursuant to subsection 63(10) of the Bylaw, be substituted for the Tax Debtor as the holder of the above-noted interest in land:

(name and address of purchaser at sale)

DATED AT _____ this ____ day of _____, 19 ____.

Tax Administrator

SCHEDULE XV
(subsection 64(1))

NOTICE OF CANCELLATION OF INTEREST IN LAND

TO: _____
ADDRESS: _____
RE: _____
(description of interest in land)

TAKE NOTICE THAT failure to pay in full the outstanding tax debt of \$_____ with respect to the above-noted interest in land will result, upon the expiration of six (6) months from the date of this notice, in the cancellation of such interest in land on the Reserve. The failure to pay such taxes is a breach of the _____ (lease, license or permit) which can result in the cancellation of such interest.

Upon the cancellation of such interest you will be required to immediately vacate the interest in land on reserve, and any rights or interests which you acquired through such _____ (lease, license, or permit) will cease to exist.

DATED AT _____ this ____ day of _____, 19 __.

Tax Administrator



SCHEDULE XVI
(section 64)

CERTIFICATION OF CANCELLATION OF INTEREST IN LAND

RE: _____
(description of interest in land)

I, _____, Tax Administrator of the _____ Indian Band,
hereby certify that the above-mentioned interest in land on the _____
Reserve, has been cancelled or terminated pursuant to section 64(3) of the
_____ First Nation Property Assessment and Taxation Bylaw as a result
of the failure of _____ to pay the outstanding tax debt.

DATED AT _____ this ____ day of _____, 19 ____.

Tax Administrator

SCHEDULE XVII
(subsection 65(2))

NOTICE OF FORFEITURE

TO: _____
 ADDRESS: _____
 RE: _____
 (description of interest in land)

TAKE NOTICE THAT taxes imposed by the _____ First Nation Property Assessment and Taxation Bylaw for the above-noted interest in the years _____ have been outstanding for two (2) years and pursuant to section _____, the above-noted interest on the Reserve is now subject to forfeiture.

The amount of all taxes which are due and payable to the date of this notice is as follows:

(itemized statement of all taxes including interest, penalties, costs, etc.)

AND FURTHER TAKE NOTICE THAT unless the above-noted outstanding taxes are paid in full on or before the fortieth day after the date of this notice, the interest you hold in this property will be absolutely and unconditionally forfeited to the _____ Band. Upon such forfeiture, your interest in land will vest in the Band clear of all charges except those rights of way, easements or other such third party interests which attach to that Reserve land.

AND FURTHER TAKE NOTICE THAT where any taxes remain unpaid on December 1 of the second year after the calendar year in which they were imposed, the payment of those taxes does not prevent forfeiture unless the payment:

- (i) includes all taxes then due and payable; and
- (ii) is made before forfeiture.

DATED AT _____ this ____ day of _____, 19 __.

 Tax Administrator

SCHEDULE XVIII
(subsection 65(7))

CERTIFICATION OF FORFEITURE

RE: _____
(description of interest in land)

I, _____, Tax Administrator for the _____ Indian Band, hereby certify that resulting from the failure of _____ (Tax Debtor) to pay the outstanding tax debt owing on the above-mentioned interest in land in the _____ Reserve, such interest has been forfeited to the _____ Indian Band pursuant to sections ____ and ____ of the _____ First Nation Property Assessment and Taxation Bylaw.

DATED AT _____ this ____ day of _____, 19 ____.

Tax Administrator

SCHEDULE XIX
(section 67)

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____
ADDRESS: _____
RE: _____
(description of interest in land)

TAKE NOTICE THAT the taxes for the above-noted interest have been due and outstanding for ____ months, and that unless payment in full is recieved on or before thirty (30) days after the date of this Notice, or you have appeared before Council and shown cause as set out below, the following services provided to this property will be discontinued:

(list services to be discontinued)

AND FURTHER TAKE NOTICE THAT you may attend a meeting of the Band Council scheduled for _____, 19__ (within the 30 days set out above) at __ o'clock, at _____ (place), and show cause as to why the services should not be discontinued.

DATED AT _____ this ____ day of _____, 19__.

Tax Administrator

SCHEDULE XX
(paragraph 69(1)(c))

NOTICE OF HEARING

TO: _____
ADDRESS: _____
RE: _____
(specify proposed service or local improvement charge)

TAKE NOTICE THAT the Council shall hold a public meeting at _____
_____ (location) on the ____ day of _____, 19 __ at __ o'clock,
to consider representations from affected ratepayers with respect to the above-
noted proposed service/local improvement charge.

AND TAKE NOTICE THAT you may also submit to Council any written
submissions which will be considered at the said meeting.

DATED AT _____ this ____ day of _____, 19 __ .

Chief and Council

_____ **FIRST NATION**

BYLAW NO. _____

SAMPLE FIRST NATION PROPERTY TAX EXPENDITURE BYLAW

WHEREAS:

The Property Assessment and Taxation Bylaw was made pursuant to subsection 83(1) of the *Indian Act*, R.S.C. 1985, c.I-5, for the purpose of taxation for local purposes of land, or interests in land, in the "reserve" (as defined in the Property Assessment and Taxation Bylaw), including rights to occupy, possess or use land in the "reserve";

Subsection 83(2) of the *Indian Act* provides that an expenditure made out of moneys raised pursuant to subsection 83(1) of the *Indian Act* must be made under the authority of a bylaw of the council of the band;

Subsection _____ of the Property Assessment and Taxation Bylaw authorizes the making of certain expenditures out of property tax revenue and, in addition, the Taxation Expenditure Bylaw was enacted for the purpose, *inter alia*, of establishing procedures for the authorization of expenditures to be made out of property tax revenue from time to time;

Council wishes to revoke the Taxation Expenditure Bylaw and to authorize expenditures (in addition to those authorized under subsection _____ of the Property Assessment and Taxation Bylaw) to be made out of property tax revenue from time to time in this bylaw.

NOW BE IT HEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular subsections 83(1) and (2) thereof, for the purpose of authorizing expenditures to be made out of property tax revenue.

SHORT TITLE

1. This bylaw may be cited for all purposes as the "Property Tax Expenditure Bylaw".

REVOCATION OF TAXATION EXPENDITURE BYLAW

2. The Taxation Expenditure Bylaw approved and passed by the Band Council of the _____ Indian Band on the ____ day of _____, 199__ and approved on behalf of the Minister of Indian Affairs and Northern Development on the ____ day of _____, 199__ is hereby revoked in its entirety.

3. In this bylaw, including without limiting the generality of the foregoing in the recitals and this section,

"annual property tax budget" means a budget that includes and identifies in a general way projected property tax revenue for a fiscal year, surplus or deficit property tax revenue carried over from previous fiscal years and projected expenditures to be

made out of property tax revenue for the fiscal year for local purposes;

“band” means the _____ Band of Indians;

“band council resolution” means a motion passed and approved at a meeting of council pursuant to the consent of a majority of the quorum of the councillors of the band;

“community works” includes, without limitation, designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining and operating buildings, works and facilities (other than public works), located within reserve and owned, operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and used for community services or general government services, including, without limiting the generality of the foregoing, band administration offices, band public works yards, cemeteries, longhouses, cultural centres, daycare centres, group homes, libraries, archives, museums, art galleries, recreation centres, parks and playgrounds, together with reserve lands appurtenant thereto;

“community services” includes, without limitation, programs and services (other than utility services), operated, controlled, managed, administered, provided or financially supported, wholly or in part, by the band or council on behalf of the band and of benefit to any residents of reserve (whether in common with any non-residents of reserve or not) including, without limiting the generality of the foregoing, social, public health, cultural, recreation, education, daycare, library, park, playground, police or fire protection programs and services;

“council” means the council of the _____ Indian Band within the meaning of subsection 2(1) of the *Indian Act* as elected by the band members from time to time pursuant to the custom of the band;

“fiscal year” means April 1st of a calendar year through March 31st of the following calendar year;

“general government services” includes, without limitation, government and administrative programs, services and operations of the band or council on behalf of the band including, without limiting the generality of the foregoing, the operations of council and the development, preparation, enforcement and administration of council or band policies, bylaws and programs and the administration and operation of departments of the band;

“Minister” means the Minister of Indian Affairs and Northern Development and includes a person designated in writing by the minister;

“permitted property taxation bylaw expenditures” means those expenditures out of property tax revenue authorized to be made under subsection ____ of the Property Assessment and Taxation Bylaw;

“property assessment bylaw” means the _____ First Nation Property Assessment and Taxation Bylaw approved and passed by the council on the ____

day of _____, 199__ and approved by the Minister on the ____ day of _____, 199__, as amended from time to time;

“property taxation bylaw” means the _____ First Nation Property Assessment and Taxation Bylaw approved and passed by the council on the ____ day of _____, 199__ and approved by the Minister on the ____ day of _____, 199__, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the Property Assessment and Taxation Bylaw, including without limiting the generality of the foregoing all interest earned thereon and other accumulations thereto from time to time;

“public works” includes:

(a) designing, constructing, reconstructing, creating, replacing, enlarging, extending, removing, moving, repairing, maintaining or operating:

(i) roads, streets, overpasses, underpasses, sidewalks, foot crossings, curbing bridges, tunnels, culverts, embankments and retaining walls;

(ii) equipment, wires, works and facilities, including standards and conduits, necessary to supply public lighting within reserve, including without limiting the generality of the foregoing, all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iii) conduits for wires, fibre-optics and pipes for purposes other than providing public lighting within reserve, including without limiting the generality of the foregoing all necessary poles, towers, cross-arms, encasements, transformer structures and other related works and facilities;

(iv) storm or sanitary sewer or water lines, works and facilities, including service connections to sewer or water lines on land abutting a main;

(v) sewerage treatment and water treatment works, facilities and plants;

(vi) retaining walls, rip-rap, sheet-piling, sea-walls, pilings, dykes and breakwaters in, along or adjacent to the sea, a lake or a river; and

(vii) any buildings, works or facilities related or ancillary to anything referred to in subparagraphs (i) through (vi);

together with reserve lands appurtenant thereto;

(b) remediating environmentally contaminated reserve lands; and

(c) creating new lands by any lawful means including, without limiting the generality of the foregoing, by the placement and compaction of permitted soils and other fill materials;

“reserve” means those lands the legal title to which is vested in Her Majesty, that have been set apart by Her Majesty for the use and benefit of the band, whether they be designated lands or conditionally surrendered lands or otherwise;

“surveyor of taxes” means the surveyor of taxes appointed by council under the _____ First Nation Property Assessment and Taxation Bylaw;

“taxation expenditure bylaw” means the Taxation Expenditure Bylaw referred to in section 2;

“utility services” includes water, storm sewer, sanitary sewer, garbage collection, garbage disposal, solid waste disposal, sewage treatment and water treatment programs, services and operations.

AUTHORIZATION OF EXPENDITURE OF PROPERTY TAX REVENUE

4.(1) This bylaw authorizes the expenditure of property tax revenue by council on behalf of the band for local purposes.

(2) Without limiting the generality of subsection (1) but for greater certainty, this bylaw authorizes the expenditure of property tax revenue by council on behalf of the band on community works, community services, general government services, permitted property taxation bylaw expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

5.(1) On or before July 31st in each fiscal year, the surveyor of taxes shall prepare and table with council a draft annual property tax budget for the then current fiscal year and a draft band council resolution approving the budget, and Council shall endeavour to consider such budget and resolution on or before August 31st of the same fiscal year.

(2) An annual property tax budget may, but is not required to, be in the form of that draft annual property tax budget attached as Schedule A to this bylaw.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this bylaw shall be made pursuant to an annual property tax budget that has been approved by band council resolution.

(4) For greater certainty:

(a) band council may at any time and from time to time amend any annual property tax budget and any band council resolution approving an annual property tax budget; and

(b) nothing in this bylaw shall have the effect of amending subsection ____ of the Property Assessment and Taxation Bylaw or of limiting the authorization of, or requiring additional procedures to permit, expenditures of property tax revenue thereunder.

PROPERTY TAX REVENUE ACCOUNTS

6.(1) All property tax revenue shall be deposited in a special account or accounts maintained in the name of the band and be invested until required to be expended pursuant to an annual property tax budget that has been approved by band council resolution.

(2) Any surplus property tax revenue raised during a fiscal year that is not required for expenditure during that fiscal year pursuant to an annual property tax budget that has been approved by band council resolution, shall be set aside in a special surplus fund account or accounts maintained in the name of the band and be invested until required for such expenditure in a future fiscal year.

ADMINISTRATION AND ENFORCEMENT

7. The surveyor of taxes shall administer this bylaw.

BYLAW REMEDIAL

8. This bylaw 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.

MISCELLANEOUS

9.(1) Headings form no part of this bylaw but shall be construed as being inserted for convenience of reference only.

(2) A finding by a court of competent jurisdiction that a section or provision of this bylaw is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this bylaw or this bylaw as a whole.

(3) Where a provision in this bylaw is expressed in the present tense, future tense or in the past tense, the provision applies to the circumstances as they arise.

(4) In this bylaw words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

10. This bylaw shall come into force immediately upon being approved by the Minister.

This bylaw is hereby enacted by Council at a duly convened meeting held on the _____ day of _____, 19__.

Chief

Councillor

Councillor

[ITAB 1997]

SCHEDULE A

199__ ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interest and Penalties
for Current Fiscal Year \$

Surplus or Deficit Property Tax Revenue
carried over from Previous Fiscal Years \$

TOTAL REVENUES \$

EXPENDITURES

Municipal Service Agreements
Capital Equipment Purchases
Appeal Costs
Legal Fees
Other Permitted Property Taxation Bylaw
Expenditures
Community Works
Community Services
General Government Services
Public Works
Utility Services
Debt Service

TOTAL EXPENDITURES \$

BALANCE \$

Note: Individual revenue and expenditure items may vary with each jurisdiction.

_____ **FIRST NATION**

BYLAW NO. _____

SAMPLE FIRST NATION RATES BYLAW

WHEREAS pursuant to subsection 83(1)(a) of the *Indian Act*, R.S.C. 1985, c.I-5, the Council of a band may make bylaws for the purpose of taxation for local purposes of land, or interests in land, including rights to occupy, possess or use land in a reserve and with respect to any matters rising out of or ancillary to such purpose;

AND WHEREAS the Council of the _____ First Nation (also known as the _____ Band) enacted the _____ First Nation Property Assessment and Taxation Bylaw on _____, 19__;

NOW BE IT THEREBY RESOLVED that the following bylaw be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular section 83(1) for the purpose of establishing annual rates of taxation.

1. This bylaw may be cited for all purposes as the _____ First Nation 199__ Rates Bylaw.

2. Pursuant to section _____ of the _____ First Nation Property Assessment and Taxation Bylaw, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the 199__ Rates Bylaw.

This bylaw is hereby enacted by Council at a duly convened meeting held on the ____ day of _____, 199__.

Chief

Councillor

Councillor

[ITAB 1997]

SCHEDULE A

The Council of the _____ First Nation hereby adopts the following taxation rates for the 199__ taxation year for the following classes of property.

<p>COLUMN 1</p> <p>Class of Property as prescribed under Schedule II and Section __ of the _____ First Nation Property Assessment and Taxation Bylaw.</p>	<p>COLUMN 2</p> <p>Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the _____ First Nation Property Assessment and Taxation Bylaw.</p>
Class 1 – Residential	
Class 2 – Utilities	
Class 3 – Unmanaged Forest Land	
Class 4 – Major Industry	
Class 5 – Light Industry	
Class 6 – Business and Other	
Class 7 – Managed Forest Land	
Class 8 – Recreational/Non-Profit Organization	
Class 9 – Farm	

Note: Number and types of property classes may vary across jurisdictions.

_____ **FIRST NATION**

BYLAW NO. _____

**SAMPLE FIRST NATION TELEPHONE COMPANIES
TAXATION BYLAW**

WHEREAS pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c.I-5, a band may, subject to the approval of the Minister of Indian Affairs and Northern Development, make bylaws for 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 it is the practice in the Province of _____ for telephone and telegraph companies to pay a tax upon a percentage of the gross receipts within a local jurisdiction;

BE IT THEREFORE RESOLVED, that the council of the _____ Band adopt the following bylaw in an express exercise of its rights under section 83 of the *Indian Act*.

SHORT TITLE

1. This bylaw may be cited as the "Telephone Companies Taxation Bylaw".

DEFINITIONS

2. In this bylaw,

"band" means the _____ Band;

"council of the band" means the council of the _____ Band;

"customer" means a person who uses or purchases any kind of service from a telephone company;

"gross receipts" means all regularly recurring revenue arising from telephones and other equipment used by customers on the reserve and shall include revenue from long distance calls billed to customers on the reserve; and there shall be a deduction from "gross receipts" of any amounts related to uncollectible accounts on the reserve or amounts paid to other telephone or utility companies for the use of their equipment or in settlement with other telephone companies for long distance services;

"person" includes a corporation, partnership, agent or trustee, their heirs, executors, administrators or legal representatives;

"reserve" means the reserve(s) of the band as defined in the *Indian Act*, section 2(1), and special reserve(s) pursuant to section 36;

"Surveyor of Taxes" means the person appointed by the Council of the Band as the Surveyor of Taxes pursuant to this bylaw;

"telephone company" includes a corporation, person or association of persons owning, controlling or operating a telephone system or line on the reserve or

providing long distance telephone service through property, other than personal property, located on the reserve.

EXEMPTIONS

3.(1) The property or interest of a telephone company wholly owned by the band or any member of the band is exempt from taxation.

(2) The council of the band may, by resolution, enter into an agreement with any person to exempt that person from taxation pursuant to this bylaw, in whole or in part, where the council of the band considers such agreement and exemption to be in the best interest of the band.

ASSESSMENT AND TAXATION

4.(1) The on-reserve property interests of a telephone company shall be assessed on the basis of the gross receipts of that company from the reserve.

(2) Every telephone company owning, controlling or operating a telephone system or line on the reserve, shall provide the Surveyor of Taxes with a detailed statement by March 1st in each year, showing the gross receipts of the company from the reserve for the previous year ending on December 31st.

(3) The on-reserve property interests of a telephone company assessed pursuant to section 4(1) of this bylaw are taxable at the rate of five per cent (5%) of the receipts of the telephone company in the previous year.

(4) Taxes payable under this bylaw are a debt due to the _____ Band by the telephone company.

(5) The gross receipts tax provided for in this bylaw shall be in lieu of all other tax which may be imposed on the telephone company's interest on the reserve.

ADMINISTRATION

5.(1) The council of the band shall by resolution appoint a Surveyor of Taxes.

(2) The Surveyor of Taxes shall be responsible for the administration and implementation of the provisions of this bylaw.

(3) The Surveyor of Taxes shall prepare a report to the council of the band on or before April 1st in each year. The report shall include:

(a) A summary of the statements made under section 4(2);

(b) The amount of tax to be levied against each telephone company pursuant to section 4(3) for the current year; and

(c) The recommendations of the Surveyor of Taxes with respect to the administration of this bylaw.

(4) Upon approval by the council of the band of the report made pursuant to section 5(3), the Surveyor of Taxes shall forthwith issue a Tax Notice to the telephone companies owning, controlling or operating a telephone system or line on the reserve.

(5) Taxes are due and payable twenty-one (21) days after the Tax Notice is posted.

(6) In addition to and separate from any penalty or enforcement that may be imposed under this bylaw, interest shall run on all taxes that are due and payable at the rate of one and a half per cent (1.5%) interest per month.

TAX COLLECTION

6.(1) If the taxes imposed under this bylaw remain unpaid after December 31st of the year in which they are levied, the council of the band may bring an action in a court of competent jurisdiction to collect the debt.

(2) Taxes due and payable are a special lien and encumbrance on the reserve interests of a telephone company.

IMPOSITION PROVISION

7.(1) The Surveyor of Taxes shall notify, forthwith, each telephone company owning, controlling or operating a telephone system or line on the reserve that this bylaw is in effect, by registered mail.

(2) Every telephone company owning, controlling or operating a telephone system or line on the reserve shall commence tracking gross receipts from the reserve, for the purpose of preparing the report required under section 4(1), sixty (60) days after the notice under section 7(1) is mailed until December 31st of that year.

(3) For the first year that a tax is imposed under this bylaw, the tax shall be five per cent (5%) of the gross receipts of each telephone company pursuant to section 7(2).

APPEALS

8. An appeal, by a telephone company or the council of the band, of the basis upon which the calculation of a gross receipt was made, pursuant to section 4(2), or an appeal of the amount or tax levied pursuant to section 4(3), shall be made by way of action in a court of competent jurisdiction.

This bylaw is hereby enacted by Council at a duly convened meeting held on the _____ day of _____ 19____.

Chief

Councillor

Councillor

[ITAB 1997]

FIRST NATIONS WITH PROPERTY TAXATION REGIMES

BYLAWS APPROVED TO MAY 1, 1997

Approved By Minister

BRITISH COLUMBIA REGION

1. Adams Lake Indian Band

Taxation Bylaw	July 30, 1993
Assessment Bylaw	July 30, 1993
Taxation and Assessment Amending Bylaw No. 1 (1993)	October 21, 1993
Rates Bylaw 1993/94-T02	November 29, 1993
Rates Bylaw 1994/95-001	May 31, 1994
Taxation Expenditure Bylaw 1993/94-T04	June 30, 1994
Taxation Expenditure Bylaw Amendment	June 30, 1994
Assessment Bylaw 1994/95-002 Being a Bylaw to Amend Bylaw 1992/93-2	March 30, 1995
Rates Bylaw 1995/96-001	September 18, 1995
Property Taxation Bylaw PR-95-02	May 08, 1996
Property Assessment Bylaw PR-95-01	May 08, 1996
Rates Bylaw 1996/97-01	July 22, 1996

2. Ashcroft Indian Band

Taxation Bylaw	June 23, 1993
Assessment Bylaw	June 23, 1993
Taxation and Assessment Bylaw No. 1 (1993)	October 21, 1993
Rates Bylaw 1993-T02	November 29, 1993
Rates Bylaw 1994-T02	May 31, 1994
Assessment Bylaw No. 1995-2 Being a Bylaw to Amend Bylaw 1992-1	April 26, 1995
Taxation and Assessment Amending Bylaw No. 1995-1	September 30, 1996
Taxation and Assessment Amending Bylaw No. 1995-3	October 25, 1996
1996 Property Rates Bylaw	January 15, 1997

3. Bonaparte Indian Band

Property Tax Bylaw	June 23, 1993
Property Tax Amending Bylaw No. 1 (1993)	August 30, 1993
Annual Tax Rates Bylaw No. 1, 1993	September 17, 1993
Property Tax Amending Bylaw No. 2 (1994)	June 30, 1994
Annual Tax Rates Bylaw No. 2, 1994	June 30, 1994
Property Tax Expenditure Bylaw #1 (1995)	October 23, 1995

Approved By Minister

BRITISH COLUMBIA REGION (continued)

- 3. Bonaparte Indian Band** (continued)
 Annual Tax Rates Bylaw No. 3 (1995) October 23, 1995
 Annual Tax Rates Bylaw No. 4 (1996) July 10, 1996
- 4. Boothroyd Indian Band**
 Taxation Bylaw June 23, 1993
 Assessment Bylaw June 23, 1993
 Taxation and Assessment Amending Bylaw No. 1 (1993) October 21, 1993
 Rates Bylaw 1993-T02 November 29, 1993
 Rates Bylaw 1994-T02 May 31, 1994
 Taxation and Assessment Amending Bylaw No. 1995-2 March 13, 1996
 Taxation and Assessment Amending Bylaw No. 1995-1 April 15, 1996
 1996 Property Rates Bylaw January 9, 1997
- 5. Burns Lake Indian Band**
 Property Taxation Bylaw May 26, 1994
 Property Assessment Bylaw May 26, 1994
 1994 Annual Tax Rates Bylaw May 31, 1994
- 6. Chawathil Indian Band**
 Taxation Bylaw December 20, 1994
 Assessment Bylaw December 20, 1994
 Taxation and Assessment Amending Bylaw No. 1995-1 June 14, 1995
 Tax Rates Bylaw 1995-T05 July 28, 1995
 Taxation and Assessment Amending Bylaw No. 1996-1 June 3, 1996
 Property Tax Expenditure Bylaw June 3, 1996
 Rates Bylaw 1996-T06 January 9, 1997
- 7. Cheam Indian Band**
 Taxation Bylaw June 23, 1993
 Assessment Bylaw June 23, 1993
 Taxation and Assessment Amending
 Bylaw No. 1 (1993) October 21, 1993
 Rates Bylaw 1993 T02 November 29, 1993
 Rates Bylaw 1994-T02 May 31, 1994
 Assessment Bylaw No. 1995-2 Being a Bylaw to
 Amend Bylaw No. 1992-1 March 30, 1995
 Taxation and Assessment Amending Bylaw No. 1995-1 May 3, 1995
 Rates Bylaw 1995-T05 July 24, 1995
 Rates Bylaw 1996-T05 August 6, 1996
- 8. Columbia Lake Indian Band**
 Taxation Bylaw March 09, 1992

Approved By Minister

BRITISH COLUMBIA REGION (continued)**8. Columbia Lake Indian Band** (continued)

Assessment Bylaw	March 09, 1992
Rates Bylaw 1992-T02	June 02, 1992
Rates Bylaw 1993-T02	May 28, 1993
Rates Bylaw 1994-T02	May 31, 1994
Taxation and Assessment Amending Bylaw No. 1995-1	April 27, 1995
Assessment Bylaw Being a Bylaw to Amend Bylaw 1992-1	June 14, 1995
Rates Bylaw 1995-T05	July 24, 1995
Rates Bylaw 1996-T01	May 29, 1996

9. Cowichan Indian Band

Property Assessment and Taxation Bylaw	May 30, 1994
1994 Tax Rates and Tax Notice Bylaw	February 16, 1995
Property Assessment and Taxation Amendment Bylaw No. 1	June 14, 1995
Property Tax Expenditure Bylaw	October 23, 1995
A Bylaw to Fix Tax Rate and Percentage Additions for the Year 1995	October 23, 1995
A Bylaw to Fix Tax Rate and Percentage Additions for the Year 1996	September 16, 1996

10. Cook's Ferry Indian Band

Taxation Bylaw	June 23, 1993
Assessment Bylaw	June 23, 1993
Taxation and Assessment Amending Bylaw No. 1 (1993)	October 21, 1993
Rates Bylaw 1993-T02	November 29, 1993
Rates Bylaw 1994-T02	May 31, 1994
Assessment Bylaw No. 1995-2 Being a Bylaw to Amend Bylaw 1992-1	March 30, 1995
Taxation and Assessment Amending Bylaw No. 1995-1	May 3, 1995
Rates Bylaw 1995-T05	July 24, 1995
Taxation Amending Bylaw No. 1996-01	February 3, 1997
Rates Bylaw No. 1996-TX01	February 3, 1997

11. Fort Nelson Indian Band

Property Taxation Bylaw	May 30, 1994
Property Assessment Bylaw	May 30, 1994

12. Kamloops Indian Band

Property Assessment Bylaw	August 31, 1990
Property Taxation Bylaw	August 31, 1990

Approved By Minister**BRITISH COLUMBIA REGION (continued)****12. Kamloops Indian Band (continued)**

Taxation Expenditure Bylaw	August 31, 1990
Taxation Amendment Bylaw	April 25, 1991
Property Rates, Classification and Miscellaneous Amendment Bylaw	August 15, 1991
Taxation Implementation, Miscellaneous Amendment Bylaw No. 2	August 15, 1991
Property Implementation and Miscellaneous Amendment Bylaw No. 4	July 23, 1992
1991 Budget Bylaw	September 3, 1992
Taxation Implementation and Miscellaneous Amendment Bylaw No. 3, 1992	March 16, 1993
Property Rates, Classification and Miscellaneous Amendment Bylaw No. 5	July 12, 1993
Property Rates, Classification and Miscellaneous Amendment Bylaw No. 6	June 1, 1993
1994 Property Rates Bylaw	May 31, 1994
Taxation Implementation and Miscellaneous Amendment Bylaw No. 7	August 30, 1994
Taxation Implementation and Miscellaneous Amendment Bylaw No. 8	May 3, 1995
Property Assessment Amendment Bylaw No. 9	July 28, 1995
1996 Property Rates Bylaw	July 29, 1996

13. Kanaka Bar Indian Band

Taxation Bylaw	March 9, 1992
Assessment Bylaw	March 9, 1992
Rates Bylaw 1992-T02	June 2, 1992
Rates Bylaw 1993-T02	May 28, 1993
Rates Bylaw 1994-T02	May 31, 1994
Assessment Bylaw No. 1995-2 Being a Bylaw to Amend Bylaw No. 1991-1	March 30, 1995
Taxation and Assessment Amending Bylaw No. 1995-1	April 27, 1995
Rates Bylaw 1995-T05	July 28, 1995
Rates Bylaw 1996-T02	September 16, 1996

14. Kwaw Kwaw Apilt First Nation

Property Taxation Bylaw	September 27, 1991
Property Assessment Bylaw	September 27, 1991
Property Taxation Bylaw Amendment 1 - 1992	February 14, 1992
Property Assessment Bylaw Amendment 1 - 1992	February 14, 1992
Rates Bylaw 1 - 1992	June 2, 1992

Approved By Minister

BRITISH COLUMBIA REGION (continued)**14. Kwaw Kwaw Apilt First Nation** (continued)

Exemption Bylaw 1-1992	June 2, 1992
Property Assessment Amendment Bylaw 1992-2	November 16, 1992
Rates Bylaw 1-1993	June 1, 1993
Exemption Bylaw 1-1993	June 1, 1993
Exemption Bylaw 1-1994	May 31, 1994
Rates Bylaw 1-1994	May 31, 1994
Budget and Expenditure Bylaw - 1991	June 30, 1994
Budget and Expenditure Bylaw - 1992	June 30, 1994
Budget and Expenditure Bylaw - 1993	June 30, 1994
Property Taxation Bylaw Amendment 1 - 1993	June 30, 1994
Property Assessment Bylaw Amendment 1 - 1994	June 30, 1994
Exemption Bylaw 1 - 1995	May 30, 1995
Rates Bylaw 1 - 1995	May 30, 1995
Property Taxation Bylaw Amendment 1-1995	April 23, 1996
Property Assessment Bylaw Amendment 1-1995	April 23, 1996
Rates Bylaw 1-1996	July 22, 1996
Exemption Bylaw 1-1996	July 22, 1996

15. Lakahahmen First Nation

Property Taxation Bylaw	March 21, 1995
Property Assessment Bylaw	March 21, 1995
Rates Bylaw	April 26, 1995
Budget and Expenditure Bylaw	April 26, 1995
Assessment Bylaw Amendment Bylaw 1-1995	January 29, 1996
First Nation Resolution	July 22, 1996
Exemption Bylaw 1-1996	July 22, 1996

16. Lheit-Lit'en Nation Indian Band

Taxation Bylaw	June 23, 1993
Assessment Bylaw	June 23, 1993
Taxation and Assessment Amending Bylaw No. 1 (1993)	November 4, 1993
Taxation and Assessment Amending Bylaw No. 2 (1993)	November 4, 1993
Rates Bylaw 1993	November 29, 1993
Taxation and Assessment Amending Bylaw No. 3 (1996)	June 3, 1996
Taxation Rates Bylaw, 1996	January 13, 1997

17. Lillooet Indian Band

Taxation Bylaw	July 30, 1993
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Approved By Minister**BRITISH COLUMBIA REGION (continued)****17. Lillooet Indian Band (continued)**

Assessment Bylaw	July 30, 1993
Taxation and Assessment Amending Bylaw No. 1 (1993)	October 21, 1993
Rates Bylaw 1993	November 29, 1993
Rates Bylaw 1994-T02	May 31, 1994
Taxation Expenditure Bylaw	August 30, 1994
Expenditure Bylaw 1994	February 21, 1995
Taxation and Assessment Amending Bylaw No. 1995-1	May 3, 1995
Rates Bylaw 1995-T05	July 24, 1995
Assessment Amending Bylaw No. 1995-2 Being a Bylaw to Amend Bylaw 1993-1	November 30, 1995
Taxation Amending Bylaw No. 1996-T02	March 20, 1997
Property Tax Expenditure Bylaw	March 20, 1997

18. Little Shuswap Indian Band

Taxation Bylaw	July 30, 1993
Assessment Bylaw	July 30, 1993
Amending Taxation and Assessment Bylaw No. 1 (1993)	October 31, 1993
Rates Bylaw 1993-T02	November 29, 1993
Rates Bylaw 1994-T02	May 31, 1994
Property Tax Expenditure Bylaw	February 21, 1995
Assessment Bylaw No. 1995-2 Being a Bylaw to Amend Bylaw 1992-1	March 30, 1995
Rates Bylaw 1995-T02	July 28, 1995
Property Taxation Bylaw	November 30, 1995
Assessment Bylaw	November 30, 1995
Rates Bylaw 1996-T02	June 10, 1996

19. Lower Kootenay Indian Band

Taxation Bylaw	March 9, 1992
Assessment Bylaw	March 9, 1992
Rates Bylaw 1992-T02	June 2, 1992
Rates Bylaw 1993-T02	May 28, 1993
Rates Bylaw 1994-T02	May 31, 1994
Taxation and Assessment Amending Bylaw No. 1995-1	April 27, 1995
Rates Bylaw 1995-T05	July 28, 1995
Rates Bylaw 1996-T01	June 3, 1996

20. Lower Nicola Indian Band

Property Taxation Bylaw	November 25, 1994
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Approved By Minister

BRITISH COLUMBIA REGION (continued)**20. Lower Nicola Indian Band** (continued)

Property Assessment Bylaw	November 25, 1994
Property Taxation Bylaw Amendment No. 1994, 2	November 25, 1994
Property Assessment Bylaw Amendment No. 1994, 1	November 25, 1994
Property Tax Expenditure Bylaw	May 30, 1995
Property Assessment Bylaw Amendment No. 1995, 1	July 24, 1995
1995 Annual Tax Rates Bylaw	July 24, 1995
1996 Annual Tax Rates Bylaw	July 10, 1996

21. Matsqui First Nation

Property Taxation Bylaw	September 27, 1991
Property Assessment Bylaw	September 27, 1991
Property Taxation Bylaw Amendment 1 - 1992	February 14, 1992
Property Assessment Bylaw Amendment 1 - 1992	February 14, 1992
Rates Bylaw 1 - 1992	June 2, 1992
Exemption Bylaw 1-1992	June 2, 1992
Property Assessment Bylaw Amendment 2 - 1992	November 16, 1992
Rates Bylaw 1-1993	June 1, 1993
Exemption Bylaw 1-1993	June 1, 1993
Exemption Bylaw 1-1994	May 31, 1994
Rates Bylaw 1-1994	May 31, 1994
Budget and Expenditure Bylaw - 1991	June 30, 1994
Budget and Expenditure Bylaw - 1992	June 30, 1994
Budget and Expenditure Bylaw - 1993	June 30, 1994
Property Taxation Bylaw Amendment 1 - 1993	June 30, 1994
Property Assessment Bylaw Amendment 1 - 1994	June 30, 1994
Exemption Bylaw 1 - 1995	May 30, 1995
Rates Bylaw 1 - 1995	May 30, 1995
Property Taxation Bylaw Amendment 1-1995	April 23, 1996
Property Assessment Bylaw Amendment 1-1995	April 23, 1996
Rates Bylaw 1-1996	July 29, 1996
Exemption Bylaw 1-1996	July 29, 1996

22. McLeod Lake Indian Band

Property Taxation Bylaw	February 3, 1997
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23. Musqueam Indian Band

Taxation Bylaw	February 13, 1991
Assessment Bylaw	February 13, 1991
Bylaw to Amend the Assessment Bylaw - 1991	October 8, 1991
Property Taxation Bylaw PR-96-02	July 22, 1996
Property Assessment Bylaw PR-96-01	July 22, 1996

Approved By Minister**BRITISH COLUMBIA REGION** (continued)**24. Nak'azdli Indian Band**

Taxation Bylaw	February 3, 1995
Assessment Bylaw	February 3, 1995

25. Nanaimo Indian Band

Taxation Bylaw	June 23, 1993
Assessment Bylaw	June 23, 1993
Taxation and Assessment Amending Bylaw No. 1 (1993)	October 21, 1993
Rates Bylaw 1993-T02	November 29, 1993
Rates Bylaw 1994-T02	May 31, 1994
Assessment Bylaw No. 1995-2 Being a Bylaw to Amend Bylaw 1992-1	March 30, 1995
Taxation and Assessment Amending Bylaw No. 1995-1	May 3, 1995
Rates Bylaw 1995-T05	July 24, 1995
Annual Tax Rates Bylaw No. 1, 1996	January 9, 1997
Property Tax Expenditure Bylaw	April 7, 1997

26. Neskonlith Indian Band

Taxation Bylaw	July 30, 1993
Assessment Bylaw	July 30, 1993
Taxation and Assessment Amending Bylaw No. 1 (1993)	October 21, 1993
Rates Bylaw 1993-T02	November 29, 1993
Rates Bylaw 1994-T02	May 31, 1994
Assessment Bylaw No. 1995-2 - Being a Bylaw to Amend Bylaw 1992-1	March 30, 1995
Rates Bylaw 1995	November 30, 1995
Taxation and Assessment Amending Bylaw No. 1995-3	April 15, 1996
1996 Property Rates Bylaw	October 25, 1996

27. Nicomen Indian Band

Taxation Bylaw	March 9, 1992
Assessment Bylaw	March 9, 1992
Rates Bylaw 1992-T02	June 2, 1992
Rates Bylaw 1993-T02	May 28, 1993
Rates Bylaw 1994-T02	May 31, 1994
Taxation and Assessment Amending Bylaw No. 1995-1	April 27, 1995
Rates Bylaw 1995-T05	July 28, 1995
Rates Bylaw 1996-T02	September 16, 1996

28. Osoyoos Indian Band

Property Tax Bylaw	January 18, 1995
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Approved By Minister

BRITISH COLUMBIA REGION (continued)

28. Osoyoos Indian Band (continued)	
Tax Rates Bylaw No. 001, 1995	June 14, 1995
Property Taxation Bylaw PR-95-02	July 22, 1996
Property Assessment Bylaw PR-95-01	July 22, 1996
Tax Rates Bylaw No. 001, 1996	August 6, 1996
29. Pavilion Indian Band	
Taxation Bylaw	May 25, 1994
Assessment Bylaw	May 25, 1994
Taxation and Assessment Amending Bylaw No. 1 (1994)	July 6, 1994
Rates Bylaw 1994-T03	August 30, 1994
Taxation and Assessment Amending Bylaw No. 1995-1	April 27, 1995
Rates Bylaw 1995-T05	July 24, 1995
30. Seabird Island Indian Band	
Taxation Bylaw	July 30, 1993
Assessment Bylaw	July 30, 1993
Taxation and Assessment Amending Bylaw No. 1 (1993)	October 21, 1993
Rates Bylaw 1993-T02	November 29, 1993
Rates Bylaw 1994-T02	May 31, 1994
Assessment Bylaw No. 1995-2 Being a Bylaw to Amend Bylaw 1992-1	March 30, 1995
Taxation and Assessment Amending Bylaw No. 1995-1	May 3, 1995
Rates Bylaw 1995-T02	July 24, 1995
Property Tax Expenditure Bylaw	May 8, 1996
Assessment Amending Bylaw No. 1996-1 Being a Bylaw to Amend the Assessment Bylaw	May 8, 1996
Rates Bylaw 1996-3	June 3, 1996
31. Shuswap Indian Band	
Taxation Bylaw	March 9, 1992
Assessment Bylaw	March 9, 1992
Rates Bylaw 1992-T02	June 2, 1992
Rates Bylaw 1993-T02	May 28, 1993
Rates Bylaw 1994-T02	May 31, 1994
Assessment Bylaw No. 1995-2 Being a Bylaw to Amend Bylaw No. 1991-1	March 30, 1995
Taxation and Assessment Amending Bylaw No. 1995-1	April 27, 1995
Rates Bylaw 1995-T02	June 2, 1995
Rates Bylaw 1996-T01	May 29, 1996

Approved By Minister

BRITISH COLUMBIA REGION (continued)**32. Siska Indian Band**

Taxation Bylaw	March 9, 1992
Assessment Bylaw	March 9, 1992
Rates Bylaw 1992-T02	June 2, 1992
Rates Bylaw 1993-T02	May 28, 1993
Rates Bylaw 1994-T02	May 31, 1994
Assessment Bylaw No. 1995 to Being a Bylaw to Amend Bylaw No. 1991-1	March 30, 1995
Taxation and Assessment Amending Bylaw No. 1995-1	May 16, 1995
Rates Bylaw 1995-T05	July 24, 1995

33. Skeetchestn Indian Band

Property Tax Bylaw	June 23, 1993
Rates Bylaw No. 1 - 1993	September 17, 1993
Taxation Amending Bylaw No. 1 - 1993	November 5, 1993
Annual Tax Rates Bylaw No. 2, 1994	June 30, 1994
Annual Tax Rates Bylaw No. 3, 1995	July 24, 1995
Property Taxation Amended Bylaw 1995-1	May 8, 1996
Annual Tax Rates Bylaw No. 4, 1996	June 5, 1996

34. Skowkale First Nation

Property Taxation Bylaw Amendment 1-1995	March 7, 1996
Property Assessment Bylaw	March 7, 1996
Rates Bylaw	March 7, 1996
Budget and Expenditure Bylaw	March 7, 1996
First Nation Resolution	July 10, 1996
Exemption Bylaw 1-1996	July 10, 1996

35. Skuppah Indian Band

Taxation Bylaw	March 9, 1992
Assessment Bylaw	March 9, 1992
Rates Bylaw 1992-T02	June 2, 1992
Rates Bylaw 1993-T02	May 28, 1993
Rates Bylaw 1994-T02	May 31, 1994
Assessment Bylaw No. 1995-2 Being a Bylaw to Amend Bylaw No. 1991-1	March 30, 1995
Taxation and Assessment Amending Bylaw No. 1995-1	April 27, 1995
Rates Bylaw 1995-T05	July 28, 1995
Rates Bylaw 1996-T02	September 16, 1996

36. Sliammon Indian Band

Property Taxation Bylaw PR-95-02	November 30, 1995
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Approved By Minister

BRITISH COLUMBIA REGION (continued)

- 36. Sliammon Indian Band** (continued)
- | | |
|------------------------------------|-------------------|
| Property Assessment Bylaw PR-95-01 | November 30, 1995 |
| 1995 Annual Tax Rates Bylaw | December 22, 1995 |
| 1996 Annual Tax Rates Bylaw | June 3, 1996 |
- 37. Songhees Indian Band**
- | | |
|--|-------------------|
| Property Taxation Bylaw PR-95-02 | November 30, 1995 |
| Property Assessment Bylaw PR-95-01 | November 30, 1995 |
| Property Taxation Rates Bylaw PR-96-01 | June 5, 1996 |
- 38. Spuzzum Indian Band**
- | | |
|--|------------------|
| Taxation Bylaw | March 9, 1992 |
| Assessment Bylaw | March 9, 1992 |
| Rates Bylaw 1992-T02 | June 2, 1992 |
| Rates Bylaw 1993-T02 | May 28, 1993 |
| Rates Bylaw 1994-T02 | May 31, 1994 |
| Assessment Bylaw No. 1995-2 Being a
Bylaw to Amend Bylaw No. 1991-1 | March 30, 1995 |
| Taxation and Assessment Amending Bylaw No. 1995-1 | April 27, 1995 |
| Rates Bylaw 1995-T05 | July 28, 1995 |
| Taxation and Assessment Amending
Bylaw No. 1996-1 | November 8, 1996 |
| 1996 Property Rates Bylaw | January 9, 1997 |
- 39. Squamish Nation**
- | | |
|---|-------------------|
| Property Taxation Bylaw | December 31, 1992 |
| Property Assessment Bylaw | December 31, 1992 |
| Annual Tax Rates Bylaw No. 1 - 1993 | May 28, 1993 |
| Property Assessment Bylaw
Amendment Bylaw No. 1 - 1993 | December 29, 1993 |
| Property Taxation Bylaw Amendment
Bylaw No. 1 - 1993 | December 29, 1993 |
| Taxation Expenditure Bylaw | December 29, 1993 |
| 1993 Taxation Budget Bylaw | December 29, 1993 |
| Annual Tax Rates Bylaw No. 1, 1994 | June 14, 1994 |
| Property Tax Expenditure Bylaw | November 22, 1994 |
| Property Taxation Bylaw
Amendment Bylaw No. 1 - 1994 | December 31, 1994 |
| Property Assessment Bylaw Amendment
Bylaw No. 1 - 1994 | December 31, 1994 |
| Annual Tax Rates Bylaw No. 1, 1995 | June 14, 1995 |
| Annual Tax Rates Bylaw No. 1, 1996 | June 10, 1996 |

Approved By Minister

BRITISH COLUMBIA REGION (continued)**39. Squamish Nation** (continued)

Property Assessment Bylaw Amendment Bylaw No. 1 - 1996	December 23, 1996
Property Taxation Bylaw Amendment Bylaw No. 1-1996	December 23, 1996

40. St. Mary's Indian Band

Taxation Bylaw	March 9, 1992
Assessment Bylaw	March 9, 1992
Rates Bylaw 1992-T02	June 2, 1992
Rates Bylaw 1993-T02	May 28, 1993
Rates Bylaw 1994-T02	May 31, 1994
Taxation and Assessment Amending Bylaw No. 1995-1	April 27, 1995
Assessment Bylaw No. 1995 - s.40(3) and s.40(5) Being a Bylaw to Amend Bylaw 1992-s.40	May 19, 1995
Tax Rates Bylaw 1995-T05	July 28, 1995
Taxation Amending Bylaw 1996-1	August 7, 1996
Rates Bylaw 1996-TX01	August 7, 1996

41. Tla-o-qui-aht First Nations

Property Tax Bylaw	February 12, 1996
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42. Tl'azt'en Nation

Property Tax Bylaw	October 25, 1996
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43. Tobacco Plain Indian Band

Taxation Bylaw	March 9, 1992
Assessment Bylaw	March 9, 1992
Rates Bylaw 1992-T02	June 2, 1992
Rates Bylaw 1993-T02	May 28, 1993
Rates Bylaw 1994-T02	May 31, 1994
Taxation and Assessment Amending Bylaw No. 1995-1	April 27, 1995
Rates Bylaw 1995-T05	July 24, 1995

44. Tsawout Indian Band

Taxation Bylaw	May 27, 1994
Assessment Bylaw	May 27, 1994
Taxation and Assessment Amending Bylaw No. 1 (1994)	July 6, 1994
Taxation Amendment Bylaw No. 2 (1994)	August 30, 1994
Rates Bylaw 1994-T03	August 30, 1994
Taxation and Assessment Amending Bylaw No. 1995-1	April 27, 1995
Property Tax Expenditure Bylaw	May 30, 1995
Taxation Amending Bylaw No. 1995-3	July 24, 1995

Approved By Minister

BRITISH COLUMBIA REGION (continued)**44. Tsawout Indian Band** (continued)

Tax Rates Bylaw 1995-T03	July 24, 1995
Rates Bylaw 1996-T01	May 29, 1996
Property Tax Expenditure Bylaw T01-X96	July 29, 1996
Taxation Amending Bylaw No. 1996-1	November 8, 1996
Assessment Amending Bylaw No. 1996-2	November 8, 1996

45. Tsawwassen First Nation

Taxation Bylaw	May 26, 1994
Assessment Bylaw	May 26, 1994
Rates Bylaw - 1994	June 14, 1994
Expenditure Bylaw	June 30, 1994
Bylaw Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants	June 2, 1995
Rates Bylaw - 1995	June 2, 1995
Assessment Bylaw Amendment Bylaw 1995	July 28, 1995
Rates Bylaw - 1996	June 14, 1996
Bylaw Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants	June 14, 1996

46. Tzeachten First Nation

Property Taxation Bylaw	September 27, 1991
Property Assessment Bylaw	September 27, 1991
Property Taxation Bylaw Amendment 1 - 1992	February 14, 1992
Property Assessment Bylaw Amendment 1 - 1992	February 14, 1992
Rates Bylaw 1 - 1992	June 2, 1992
Exemption Bylaw 1-1992	June 2, 1992
Property Assessment Bylaw Amendment 1992-2	November 16, 1992
Rates Bylaw 1-1993	June 1, 1993
Exemption Bylaw 1-1993	June 1, 1993
Exemption Bylaw 1-1994	May 31, 1994
Rates Bylaw 1-1994	May 31, 1994
Property Assessment Bylaw Amendment 1 - 1994	June 30, 1994
Budget and Expenditure Bylaw - 1991	June 30, 1994
Budget and Expenditure Bylaw - 1992	June 30, 1994
Budget and Expenditure Bylaw - 1993	June 30, 1994
Property Taxation Bylaw Amendment 1 - 1993	June 30, 1994
Rates Bylaw 1 - 1995	May 30, 1995
Exemption Bylaw 1 - 1995	May 30, 1995
Property Taxation Bylaw Amendment 1-1995	April 23, 1996
Property Assessment Bylaw Amendment 1-1995	April 23, 1996

Approved By Minister**BRITISH COLUMBIA REGION** (continued)**46. Tzeachten First Nation** (continued)

Rates Bylaw 1-1996	July 29, 1996
Exemption Bylaw 1-1996	July 29, 1996

47. Upper Similkameen Band

Property Tax Bylaw	February 11, 1997
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48. Westbank First Nation

Taxation Bylaw	August 31, 1990
Assessment Bylaw	August 31, 1990
Taxation Amending Bylaw No. 1991-02	April 25, 1991
Assessment Amending Bylaw No. 1991-01	April 26, 1991
Assessment Bylaw Amendment No. 1991-03TT	October 8, 1991
Expenditure Bylaw 1991	February 5, 1992
Rates Bylaw No. 1992-01	June 2, 1992
Expenditure Amending Bylaw 1992.02	September 28, 1992
Rates Amending Bylaw No. 25 1993-01	May 28, 1993
Taxation Expenditure Bylaw No. 25 - 1993-03	September 7, 1993
Rates Bylaw No. 1994-TAX-04	May 24, 1994
Property Taxation Bylaw	July 4, 1994
Property Assessment Bylaw	July 4, 1994
Property Taxation Amendment Bylaw	July 4, 1994
Property Taxation Amendment Bylaw No. 1994-TAX-05	July 4, 1994
Taxation Expenditure Bylaw, 1994	August 30, 1994
Property Taxation Amendment Bylaw 1994-TAX-11	October 20, 1994
Bylaw No. 1995-TAX-03	May 19, 1995
Taxation Expenditure Bylaw, 1995	October 24, 1995
Property Assessment Bylaw 95-TX-07	June 5, 1996
Property Taxation Bylaw 95-TX-08	June 5, 1996
1996 Tax Rate Schedule Amending Bylaw No. 96-TX-01	May 29, 1996
1996 Expenditure Bylaw - 96-TX-03	October 25, 1996
Property Assessment Amendment Bylaw 96-TX-02	October 25, 1996
Business Licensing Bylaw No. 1, 1996-08 A Bylaw to Amend the Business License Bylaw No. 1980-02	November 19, 1996

49. Whispering Pines/Clinton Indian Band

Property Assessment and Taxation Bylaw	March 19, 1996
1996 Rates Bylaw	November 8, 1996
1996 Property Tax Expenditure Bylaw	February 3, 1997

Approved By Minister

ATLANTIC REGION

1. **Kingsclear First Nation**
Financial Administration Bylaw #20 September 5, 1995
2. **Millbrook Band of Indians**
Land Tax Bylaw June 3, 1996

ALBERTA

1. **Siksika Nation**
Land Tax Bylaw April 30, 1990
Land Tax Bylaw Amendment No.1 August 14, 1991
Land Tax Bylaw Amendment (BCR 95-09) June 2, 1995
2. **Stoney Tribal Council**
Property Tax Bylaw September 23, 1991
Property Tax Bylaw Amendment May 16, 1995
Property Tax Bylaw Amendment September 16, 1996
3. **Tsuu T'ina Nation**
Sarcee Band of Indians Bylaw Number 2 September 7, 1977
Sarcee Nation Bylaw #2.4 Annual Budget Bylaw 1991 August 6, 1991
Tsuu T'ina Nation Bylaw #2.5 Annual
Budget Bylaw 1992 June 21, 1993
Tsuu T'ina Nation Bylaw 2.6 1993 Annual
Budget Bylaw 1993 December 20, 1993
Tsuu T'ina Nation Bylaw 2.7 Annual
Budget Bylaw 1994 May 30, 1995
Tsuu T'ina Nation Bylaw No. 2.8 Grants
in Lieu of Taxes Bylaw May 30, 1995
4. **Sturgeon Lake Band of Indians**
Taxation and Business Licensing Bylaw February 17, 1987
Annual Budget Bylaw, 1989 May 30, 1989
Annual Budget Bylaw, 1992 May 6, 1993
5. **Fort McMurray #468 First Nation Band**
Property Tax Bylaw March 14, 1997

SASKATCHEWAN

1. **Muskeg Lake Band of Indians**
Bylaw No. 1 in Respect to Muskeg Lake
Reserve #102A (Land Tax Bylaw) April 4, 1991
1993 Tax Rate Bylaw December 20, 1993

Approved By Minister

SASKATCHEWAN (continued)

1. **Muskeg Lake Band of Indians** (continued)
Business Tax Bylaw December 19, 1995

QUEBEC

1. **Innu Takuaiakan Uashat mak Mani-Utenam**
Règlement administratif sur la fiscalité foncière de
Innu Takuaiakan Uashat mak Mani-Utenam décembre 13 1994
Règlement administratif sur les taux annuel de taxe
Foncière numéro 1, 1995 juillet 24 1995
Règlement administratif sur la fiscalité foncière de Innu
Takuaiakan Uashat mak Mani-Utenam - Version 95-02 janvier 29 1996
Taux Annuels de Taxation Règlement No. 2. 1996 juillet 10 1996

MANITOBA

1. **Fairford First Nation**
Taxation Bylaw March 19, 1996
Assessment Bylaw March 19, 1996
2. **Opaskwayak Cree Nation**
OCN Land Tax Bylaw 1996 February 11, 1997

ONTARIO

1. **Chippewas of Mnjikaning (Rama) First Nation**
Bylaw No. 95-23 Respecting the Licensing of
Businesses, Callings, Trades and Occupations November 30, 1995
Telephone Companies Taxation Bylaw September 16, 1996
 2. **Fort Severn First Nation**
Telephone Companies Taxation Bylaw No. 1995-01 November 30, 1995
 3. **Serpent River First Nation**
Telephone Companies Taxation Bylaw September 16, 1996
 4. **West Bay First Nation**
Bylaw No. 1-96 Respecting the Licensing of
Businesses, Callings, Trades and Occupations September 16, 1996
 5. **Whitefish Lake Indian Band No. 6**
Bylaw #96-01 Telephone Companies
Taxation Bylaw September 16, 1996
 6. **Chippewas of Georgina Island First Nation**
Telephone Companies Taxation Bylaw #21 September 25, 1996
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Approved By Minister

ONTARIO (continued)

7. **Kasabonika Lake First Nation**
Telephone Companies Taxation Bylaw No. 1996-1 September 25, 1996

FIRST NATIONS WITH PRE-C-115 PROPERTY TAXATION BYLAWS

Approved by Minister

ALBERTA

1. **Alexander (Pre-C-115)** 1972
Property Taxation
2. **Enoch** September 15, 1986
Taxation and Business Licensing

ONTARIO

1. **Chippewas of Kettle and Stoney Point (171)**
Taxation Rates Bylaw No. 14-3 April 20, 1982
Taxation Rates Bylaw No. 14-4 (amendment) July 23, 1992

