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FIRST NATIONS GAZETTE

The inaugural issue of the *First Nations Gazette* was published in 1997, under the joint auspices of the Indian Taxation Advisory Board and the Native Law Centre. The vision for the *Gazette* was to provide official notice of and access to First Nation laws, particularly those dealing with property taxation matters. Over the past number of years, through fifteen volumes of publication, the *First Nations Gazette* has ensured that all those engaged with reserve lands are aware of the First Nation's governance over those lands.

The *First Nations Gazette* – a register of First Nation laws – is now published in joint partnership by the First Nations Tax Commission and the Native Law Centre. The content of the *First Nations Gazette* includes:

- Material required by federal statute to be published in the *First Nations Gazette*:
 - First Nation local revenue laws approved by the First Nations Tax Commission under the *First Nations Fiscal and Statistical Management Act*, and all standards and procedures established by the Commission;
 - First Nation financial administration laws approved by the First Nations Financial Management Board under the *First Nations Fiscal and Statistical Management Act*, and all standards established by the Board;
 - First Nation laws relating to the authority to impose tax made under the *First Nations Goods and Services Tax Act*.
- Section 83 *Indian Act* by-laws passed by First Nations and approved by the Minister of Aboriginal Affairs and Northern Development.
- Land management codes adopted in accordance with the *Framework Agreement on First Nation Land Management* and the *First Nations Land Management Act*.
- Other ancillary documents, including sample laws developed by the First Nations Tax Commission and the First Nations Financial Management Board.
- Specific Claims Tribunal Rules of Practice and Procedure and Practice Directions.

The specific content of each issue of the *First Nations Gazette* is listed in a table of contents contained therein. The *Gazette* is ordinarily published semi-annually in March and October. Additional issues will be published whenever the number of First Nation laws having received approval warrants publication. The publication of the *First Nations Gazette* is governed by an Editorial Board.

Format

The typography, style, and format of the *First Nations Gazette* are set by the Editorial Board to facilitate use and enhance readability of the *Gazette*. The *First Nations Gazette* reserves the right to alter the document design of laws, by-laws, and codes for publication purposes. These alterations may include, but are not limited to,

the layout and indentation of the document, the font style for section numbering, defined terms, Latin terms, and titles of statutes and other enactments, and the style and format of headings. Standards, procedures, and sample laws established by the First Nations Tax Commission and the First Nations Financial Management Board are published in both official languages. Laws, by-laws, and codes enacted by First Nations are published in the language in which they were approved.

Citation of Standards, Procedures, Laws, By-laws, and Codes

Any standard, procedure, law, by-law, or code published in the *First Nations Gazette* may be cited to the volume and issue in which it is contained, for example, *Chehalis Indian Band Annual Rates Law, 2011*, F.N. Gaz. 2012.16:1.151. The citation, as shown in the example, includes the following elements: *Title*, Gazette abbreviation year.volume:issue.page.

Waiver Notice

The laws, by-laws, and codes enacted by First Nations are reproduced in the *First Nations Gazette* as they were approved. In order to preserve the authenticity of the original laws, by-laws, and codes, any typographical errors or omissions contained in the documents are reproduced in the *Gazette*. For purposes of uniformity the word “bylaw” is rendered as “by-law”. A true certified copy of the original documents can be obtained from the First Nations Tax Commission. The publishers do not warrant the laws, and hereby disclaim any liability to any person for any loss or damage that may be caused by errors or omissions in the *First Nations Gazette*.

GAZETTE DES PREMIÈRES NATIONS

La première édition de la *Gazette des premières nations* a été publiée en 1997 sous les auspices de la Commission consultative de la fiscalité indienne et du Native Law Centre. La *Gazette* a été conçue pour donner la notification officielle des textes législatifs des premières nations, en particulier ceux portant sur les questions d'imposition foncière, ainsi que pour assurer l'accès à ces textes. Au cours des dernières années, grâce à la publication de quinze volumes, la *Gazette des premières nations* a permis d'informer tous les intervenants concernés de l'exercice par des premières nations de leur gouvernance sur les terres de réserve.

À l'heure actuelle, la *Gazette des premières nations* – un registre des textes législatifs des premières nations – est publiée dans le cadre d'un partenariat entre la Commission de la fiscalité des premières nations et le Native Law Centre. La *Gazette des premières nations* contient notamment :

- les textes dont les lois fédérales exigent la publication dans la *Gazette des premières nations*, à savoir :
 - les textes législatifs sur les recettes locales des premières nations agréés par la Commission de la fiscalité des premières nations en vertu de la *Loi sur la gestion financière et statistique des premières nations*, ainsi que les normes et procédures établies par la Commission;

- les textes législatifs en matière de gestion financière agréés par le Conseil de gestion financière des premières nations en vertu de la *Loi sur la gestion financière et statistique des premières nations*, ainsi que les normes établies par le Conseil;
- les textes législatifs des premières nations ayant trait au pouvoir d'imposer une taxe qui sont édictés en vertu de la *Loi sur la taxe sur les produits et services des premières nations*.
- les règlements administratifs pris en vertu de l'article 83 de la *Loi sur les Indiens* et approuvés par le ministre des Affaires autochtones et du développement du Nord canadien.
- les codes de gestion foncière adoptés conformément à l'*Accord-cadre relatif à la gestion des terres des premières nations* et à la *Loi sur la gestion des terres des premières nations*.
- d'autres documents connexes, notamment les modèles de lois élaborés par la Commission de la fiscalité des premières nations et le Conseil de gestion financière des premières nations.
- règles de procédure du Tribunal des revendications particulières et directives de pratique.

Le contenu de chaque numéro de la *Gazette des premières nations* est présenté dans la table des matières y figurant. La *Gazette* est habituellement publiée deux fois par an, en mars et en octobre. Des éditions spéciales sont publiées si le nombre de textes législatifs des premières nations qui sont agréés ou approuvés justifie leur publication dans la *Gazette*. La publication de la *Gazette des premières nations* relève d'un Comité de rédaction.

Format

Le Comité de rédaction décide de la typographie, du style et du format de la *Gazette des premières nations* dans le but d'en faciliter l'utilisation et d'en accroître la lisibilité. La *Gazette des premières nations* se réserve le droit de modifier les éléments de forme des lois, des règlements administratifs et des codes aux fins de la publication. Ces modifications peuvent notamment porter sur la disposition et la mise en retrait des éléments des documents, la fonte des caractères utilisés pour la numérotation des articles, les définitions, les termes latins, les titres des lois et autres textes législatifs, ainsi que les caractères et le format des titres et intertitres. Les normes, les procédures et les modèles de lois établis par la Commission de la fiscalité des premières nations et le Conseil de gestion financière des premières nations sont publiés dans les deux langues officielles. Les lois, les règlements administratifs et les codes édictés par les premières nations sont publiés dans la langue dans laquelle ils ont été agréés ou approuvés.

Renvois aux normes, procédures, lois, règlements administratifs et codes

Les renvois aux normes, procédures, lois, règlements administratifs ou codes publiés dans la *Gazette des premières nations* se font par indication du volume et du numéro

où ils sont publiés, par exemple, *Chehalis Indian Band Annual Rates Law, 2011*, Gaz. PN 2012.16:1.151. La référence contenue dans cet exemple comporte les éléments suivants : *Titre*, abréviation de la Gazette année.volume:numéro.page.

Avis de non-responsabilité

Les lois, les règlements administratifs et les codes édictés par les premières nations sont reproduits dans la *Gazette des premières nations* dans l'état où ils ont été agréés ou approuvés. Dans le souci de préserver l'authenticité de la version originale des lois, des règlements administratifs ou des codes, toute erreur typographique ou omission qu'elle contient est reproduite dans la *Gazette*. Il convient cependant de noter que, dans la version anglaise, le terme « bylaw » est remplacé par « by-law » par souci d'uniformité. Une copie certifiée conforme des documents originaux peut être obtenue de la Commission de la fiscalité des premières nations. L'éditeur ne garantit pas les textes législatifs et décline toute responsabilité envers quiconque pour toute perte ou tout dommage pouvant résulter d'erreurs ou d'omissions contenues dans la *Gazette des premières nations*.

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Specific Claims Tribunal Canada

- **Practice Directions**

Tribunal des revendications particulières du Canada

- **Directives de pratique**



Practice Direction #1

June 3, 2011

This practice direction augments Rule 41 of the *Specific Claims Tribunal Rules of Practice and Procedure*.

Rule 41 sets out the information required for inclusion in the Declaration of Claim. The Rules Committee of the Tribunal wishes to provide claimants with the option to set out, in the Declaration of Claim, (in addition to the matters referred to in Rule 41, subsections (a) to (f)), further information describing, briefly, the basis in law on which the Claimant say that the Crown has failed to meet or otherwise breached a legal obligation. Examples would include, but not be limited to, breach of statute, breach of a treaty or other agreement, contract, tort, and fiduciary duty.

The inclusion of the foregoing in the Declaration of Claim would assist the Tribunal to identify the issues that may arise on the claim.

Justice Harry Slade

Practice Direction #2

June 8, 2011

This practice direction augments Rules 20 and 40 of the *Specific Claims Tribunal Rules of Practice and Procedure*.

Rule 40 indicates that service of a Declaration of Claim on the Crown by the Claimant First Nation must be made within 30 days of filing with the Tribunal.

Until further notice, service of the Declaration of Claim on the Crown is to be made via facsimile to the attention of:

Assistant Deputy Attorney General, Litigation, Justice Canada
Bank of Canada Building 234 Wellington Street East Tower
Ottawa, Ontario K1A 0H8
Fax number: (613) 954-1920

Justice Harry Slade

Practice Direction # 3

September 21, 2011

This practice direction augments Rule 28 of the *Specific Claims Tribunal Rules of Practice and Procedure*.

Rule 28 indicates that proof of service of a document must be given by an affidavit of service or by the admission of the party served.

Until further notice proof of service of all documents which must be served within specific timelines must be provided to the Registry of the Specific Claims Tribunal within 48 hours of the service of such document.

This requirement is in keeping with our mandate and will ensure that all Claims are processed in a timely, efficient and cost-effective manner.

Justice Harry Slade

Directive de pratique #1

Le 3 juin, 2011

Cette directive de pratique augmente la règle 41 des *Règles de procédure du tribunal des revendications particulières*.

La règle 41 expose l'information requise à inclure dans la déclaration de revendication. Le comité pour établir les règles souhaite procurer aux revendicatrices l'option d'exprimer, dans la déclaration de revendication, (en plus des éléments mentionnés à la règle 41, sous-paragraphes (a) à (f)), de l'information additionnelle décrivant, brièvement, le fondement juridique de la revendication sur lequel la revendicatrice allègue que la Couronne a manqué, ou autrement contrevenu, à son obligation juridique. Des exemples pourraient inclure, sans limitations à ces dernières, violation d'une loi, d'un traité ou d'un autre accord, contrat, délit civil, obligation fiduciaire.

L'inclusion des éléments ci-dessus dans la déclaration de revendication assisterait le Tribunal dans son identification des questions qui pourraient surgir dans une revendication.

Juge Harry Slade

Directive de pratique #2

Le 8 juin, 2011

Cette directive de pratique augmente les règles 20 et 40 des *Règles de procédure du tribunal des revendications particulières*.

La règle 40 indique que la signification de la Déclaration de revendication doit s'effectuer par la Première Nation revendicatrice auprès de la Couronne à l'intérieure de 30 jours de son dépôt auprès du Tribunal.

Jusqu'à avis contraire, la signification de la Déclaration de revendication auprès de la Couronne doit être effectuée par l'entremise télécopieur à l'attention du :

Sous-procureur(e) général(e) adjoint(e) Justice Canada
Bureau du sous-procureur général adjoint
Banque du Canada 234, rue Wellington Tour Est
Ottawa (Ontario) K1A 0H8
Canada
Télécopieur : 613-954-1920

Juge Harry Slade

Directive de pratique #3

Le 21 septembre, 2011

Cette directive de pratique augmente la règle 28 des *Règles de procédure du tribunal des revendications particulières*.

La règle 28 indique que la preuve de la signification d'un document se fait lors du dépôt d'un affidavit de signification ou par l'admission de la signification par la partie destinataire.

Jusqu'à avis contraire, la preuve de la signification de tous documents qui doivent être servis à l'intérieur d'un certain délai doit être déposée au Greffe du Tribunal des revendications particulières dans les 48 heures suivant la signification.

Cette exigence est conforme avec notre mandat et fera en sorte que toutes revendications particulières soient traitées de façon expéditive, efficace et la moins onéreuse possible.

Juge Harry Slade

**Standards, Procedures, and Laws under the
*First Nations Fiscal and Statistical
Management Act (FSMA)***

- **Standards established by the First Nations Tax Commission (FNTC)**
- **First Nation laws approved by the FNTC under Section 5 of the FSMA**

**Normes, procédures et lois sous le régime de la
*Loi sur la gestion financière et statistique des
premières nations (LGFSPN)***

- **Normes établies par la Commission de la fiscalité des premières nations (CFPN)**
- **Lois des premières nations agréées par la CFPN en vertu de l'article 5 de la LGFSPN**



**STANDARDS ESTABLISHING CRITERIA FOR APPROVAL
OF BORROWING LAWS**

[Consolidated to 2011-12-15]

**PART I
PREAMBLE**

WHEREAS:

- A. Section 35 of the *First Nations Fiscal and Statistical Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the criteria for the approval of laws made under paragraph 5(1)(d) of the Act;
- B. Subsection 32(1) of the Act provides that the Commission must not approve a law made under paragraph 5(1)(d) of the Act for financing capital infrastructure unless the First Nation has unutilized borrowing capacity;
- C. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- D. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II
PURPOSE**

These Standards set out the criteria for Commission approval of First Nation borrowing laws enacted under paragraph 5(1)(d) of the Act. These Standards are used by the Commission in its review and approval of First Nations' borrowing laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

**PART III
AUTHORITY AND PUBLICATION**

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV APPLICATION

These Standards apply to every borrowing law submitted to the Commission for approval under the Act. These Standards do not apply to a borrowing agreement law.

PART V DEFINITIONS

In these Standards:

- “Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;
- “aggregate capital liabilities” means all of the liabilities of the First Nation payable from local revenues, as set out in subsection 3.3;
- “Authority” means the First Nations Finance Authority established under the Act;
- “average residential tax levy” means the average tax levy on residential property subject to taxation by a First Nation, calculated in accordance with subsection 6.4;
- “borrowing agreement law” means a law made under paragraph 5(1)(d) of the Act that authorizes a First Nation to enter into a borrowing agreement with the Authority and does not authorize borrowing by a First Nation;
- “borrowing law” means a law made under paragraph 5(1)(d) of the Act, other than a borrowing agreement law;
- “Commission” means the First Nations Tax Commission established under the Act;
- “debt servicing costs” means the estimated annual cost of servicing the aggregate capital liabilities of the First Nation for a year, as determined under subsection 3.1;
- “interest in land” or “property” means land or improvements, or both, in a reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “previous year’s revenues” means local revenues of the First Nation received in the budget year prior to the year in which the First Nation submits a borrowing law to the Commission for approval, as determined in accordance with section 4;
- “project” means the provision of capital infrastructure that a First Nation proposes to finance, in whole or in part, by borrowing under a borrowing law;
- “project plan” means a plan relating to proposed borrowing that meets the requirements set out in section 9;
- “Province” refers to the province in which the reserve is situated;
- “registered professional” means an individual qualified and licensed as a professional engineer or architect in the Province; and

“reserve” means any land set apart for the use and benefit of a First Nation within the meaning of the *Indian Act*.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

[am. FNTC Resolution 2011-03-29; 2011-12-15.]

PART VI STANDARDS

1. Determination of Unutilized Borrowing Capacity

1.1 The Commission will determine the unutilized borrowing capacity of a First Nation at the time a borrowing law is submitted to the Commission for review and approval.

1.2 A First Nation has sufficient unutilized borrowing capacity to undertake the borrowing under a proposed borrowing law where the requirements in subsection 1.3 are met.

1.3 At the time a First Nation proposes to borrow under a borrowing law,

- (a) the debt servicing costs of the First Nation must not exceed twenty-five percent (25%) of the previous year’s revenues; and
- (b) the borrowing under the proposed borrowing law must not cause the debt servicing costs of the First Nation to exceed twenty-five percent (25%) of the previous year’s revenues.

2. Borrowing for the Provision of Capital Infrastructure

The proposed borrowing law must authorize borrowing only for the provision of capital infrastructure to the reserve that is within the categories of capital infrastructure listed in Schedule I to this Standard.

3. Debt Servicing Costs

3.1 The debt servicing costs of a First Nation will be determined by the Commission based on the Commission’s estimate of the annual costs of servicing the aggregate capital liabilities of the First Nation.

3.2 In calculating the estimated annual costs of servicing the aggregate capital liabilities of the First Nation in relation to the borrowing proposed under a borrowing law,

- (a) the First Nation must use the interest rate for the applicable borrowing term as posted on the website of the Authority at the time the borrowing law is submitted to the Commission for approval; and
- (b) the Commission must consider the interest rate for the applicable borrowing term as posted on the website of the Authority at the time the borrowing law is considered for approval by the Commission.

- 3.3 The aggregate capital liabilities of a First Nation include
- (a) the general capital commitments of the First Nation against local revenues;
 - (b) the contingent capital commitments of the First Nation against local revenues;
 - (c) all debts of the First Nation for moneys borrowed under borrowing laws of the First Nation;
 - (d) all unused borrowing authorized under borrowing laws of the First Nation for which the authority to borrow has not yet expired;
 - (e) the total amount of all outstanding loan guarantees given by the First Nation; and
 - (f) any other non-current capital liabilities against local revenues.

[am. FNTC Resolution 2011-12-15.]

4. Previous Year's Revenues

Subject to section 5 and section 6, the previous year's revenues of a First Nation are the total revenues of the First Nation from the following sources:

- (a) all local revenues received by the First Nation in that year, not including moneys received as development cost charges; and
- (b) investment income derived from local revenues in that year.

5. Local Revenues from British Columbia Class 4 (Major Industry) Properties

5.1 For reserves located in British Columbia, local revenues derived from property value taxes levied on Class 4 (Major Industry) properties will be determined by applying the tax rate calculated under subsection 5.2 to the assessed value of the property calculated under subsection 5.3, as follows:

(calculated tax rate) x (calculated assessed value) = local revenue from Class 4 property.

5.2 The calculated tax rate is the lower of

- (a) the actual tax rate levied by the First Nation; and
- (b) the provincial average tax rate for Class 4 property.

5.3 The calculated assessed value is

- (a) the total assessed value of all Class 4 properties on the reserve if the total is equal to or less than twenty percent (20%) of the total assessed value of all assessable properties on the reserve; or
- (b) twenty percent (20%) of the total assessed value of all assessable properties on the reserve, if the total assessed value of all Class 4 properties

on the reserve is greater than twenty percent (20%) of the total assessed value of all assessable properties on the reserve.

6. Local Revenues from Certain Residential Properties

6.1 Where a First Nation derives local revenues from property value taxes levied on residential properties, and

- (a) the total assessed value of all assessable residential property on the reserve is greater than eighty-five percent (85%) of the total assessed value of all assessable property on the reserve, and
- (b) the average residential tax levy is less than the amount determined under subsection 6.5,

the local revenues derived from property value taxes levied on residential properties will be calculated as provided in this section.

6.2 Where the First Nation’s average residential tax levy is less than or equal to the amount determined under subsection 6.6, the local revenues derived from residential assessments will be discounted by 0.75.

6.3 Where the First Nation’s average residential tax levy is greater than the amount determined under subsection 6.6 and less than or equal to the amount determined under subsection 6.5, the local revenues derived from residential assessments will be discounted by the ratio determined by dividing the average residential tax levy by the amount determined under subsection 6.5, as follows:

$$[(\text{average residential tax levy}) \div (\text{subsection 6.5 amount})] \times (\text{local revenues from residential assessments}) = \text{discounted local revenues from residential assessments.}$$

6.4

- (a) The calculation of the average residential tax levy must deduct the amount of any homeowner grant, residential tax credit or similar tax reduction program given by the First Nation.
- (b) The average residential tax levy is calculated as follows:

$$[(\text{residential tax rate} \times \text{total residential assessed values})] - (\text{total residential grants or credits}) \div (\text{total number of residential folios}) = \text{average residential tax levy.}$$

6.5 For the purposes of paragraph 6.1(b), the amount is seven hundred dollars (\$700) for the 2010 calendar year, and will be adjusted in each subsequent year by the national rate of inflation.

6.6 For the purposes of subsections 6.2 and 6.3, the amount is five hundred and twenty-five dollars (\$525) for the 2010 calendar year, and will be adjusted in each subsequent year by the national rate of inflation.

[am. FNTC Resolution 2011-12-15.]

7. Public Input Requirements

7.1 The Council of a First Nation must, at least thirty (30) days before making a borrowing law,

- (a) publish a notice of the proposed borrowing law in a local newspaper;
- (b) post the notice in a public place on the reserve of the First Nation; and
- (c) send the notice to the Commission.

7.2 The notice required under subsection 7.1 must

- (a) describe the proposed borrowing law;
- (b) state where a copy of the proposed borrowing law may be obtained;
- (c) state where the project plan relating to the proposed borrowing law may be viewed;
- (d) invite representations regarding the proposed borrowing law to be made, in writing, to the Council within thirty (30) days after the date stated in the notice; and
- (e) if the Council is to review the proposed borrowing law at a public meeting, state the time and place of the meeting.

7.3 During the thirty (30) day period referred to in subsection 7.1, the First Nation must make the project plan relating to the proposed borrowing law available for viewing by any person.

7.4 When the Council of a First Nation sends a borrowing law to the Commission for approval, the Council must

- (a) provide a copy of the borrowing law to any persons who made representations under paragraph 7.2(d), or under the First Nation's law referred to in subsection 7.5; and
- (b) invite those persons to make written representations to the Commission within fifteen (15) days after the day on which they receive the copy of the borrowing law.

7.5 Where a First Nation has a law that provides for taxpayer and member notice and input into the First Nation's law development and approval processes, Council may follow the processes in such a law instead of the processes in subsections 7.1, 7.2 and 7.3, provided the First Nation's processes require reasonable notice to taxpayers and members respecting the borrowing law, access to the project plan, and an opportunity for public input on the borrowing law.

7.6 The Commission may exempt a First Nation from the requirements of this section in respect of an amendment to a borrowing law, where the Commission determines that the amendment is not significant.

8. Submitting a Borrowing Law to the Commission

When submitting a borrowing law to the Commission for approval, the First Nation must submit

- (a) a description of the notices that were given and any public input process undertaken by the Council before making the borrowing law;
- (b) copies of any written representations received by the Council; and
- (c) a copy of the project plan relating to the proposed borrowing law.

9. Project Plan

9.1 The First Nation must develop a project plan in support of the proposed borrowing law that includes all of the elements set out in this section.

9.2 The project plan must describe the project in sufficient detail to demonstrate that the project is for the development of capital infrastructure for the provision of local services, and must include

- (a) a description of the nature of the project;
- (b) a description of how the project will serve and benefit the community, including any assumptions used to quantify the benefits;
- (c) a description of how the project meets the long-term infrastructure needs of the community;
- (d) details respecting how the project will be construction bonded;
- (e) details respecting whether the project is to provide new infrastructure, or to expand, improve or replace existing infrastructure;
- (f) details respecting the proposed financing for the project; and
- (g) a detailed estimate of the costs of constructing, operating and maintaining the infrastructure and of its eventual replacement.

9.3 The project plan must set out a fiscal forecast of revenues and expenditures over the next five (5) years, including the assumptions used in estimating future property tax revenues and growth in the assessment base.

9.4 The project plan must include land development and impact information, including

- (a) a description of any land that will be serviced as a result of the project;
- (b) a description of the types of development the First Nation proposes for each parcel of land serviced by the project, to the extent known;
- (c) identification of all interests in land required for the project and confirmation that the First Nation has legally acquired, or secured the right to legally acquire, these interests in land;

- (d) a description of all other infrastructure required to enable development on the lands serviced by the project; and
- (e) confirmation that all required environmental investigations, assessments and reports have been undertaken and completed, and all environmental approval requirements applicable to the project have been met.

9.5 The First Nation must attach to the project plan

- (a) a report, certified by a registered professional, confirming that the project plan includes the requirements set out in paragraphs 9.2(a), 9.2(g) and 9.4(e) of these Standards; and
- (b) confirmation by the First Nation that the project plan includes the requirements set out in subsections 9.2 through 9.4 of these Standards, other than those requirements included in the report required under subparagraph (a).

9.6 A registered professional providing certification under subsection 9.5 must provide the Commission with a letter confirming that he or she is qualified as a registered professional in good standing and has and maintains professional errors and omissions liability insurance in an amount sufficient to cover potential liability arising out of the project.

9.7 The confirmation required under paragraph 9.5(b) of these Standards must be

- (a) made by an officer of the First Nation duly authorized by the Council to confirm the matters required on behalf of the First Nation; and
- (b) in writing and certified or sworn to be true by the authorized signatory of the First Nation.

[am. FNTC Resolution 2011-03-29; 2011-12-15.]

PART VII COMING INTO FORCE

These Standards are established and in effect as of September 17, 2008.

PART VIII ENQUIRIES

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Yellowhead Highway
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

SCHEDULE I

CAPITAL INFRASTRUCTURE CATEGORIES

General Government

- Administrative Building Design
- Administrative Building Construction
- Legislative Building Design
- Legislative Building Construction

Protection Services

- a. Police
 - Police Station Design
 - Police Station Construction
- b. Fire
 - Fire Hall Design
 - Fire Hall Construction
- c. Other Protection Services
 - Animal Control Building Construction

Health Services

- Community Health Buildings and related infrastructure

Transportation and Communication

- a. Roads and Streets
 - Ferries
 - Road Design
 - Road Construction
 - Bridge Design
 - Bridge Construction
 - Boulevard Construction
 - Boulevard Design
 - Overpass Design
 - Overpass Construction
 - Sidewalks and Curb Construction
 - Street Light Installation
 - Traffic Island Construction
 - Traffic Signal Installation
- b. Parking
 - Parkade Design
 - Parkade Construction
 - Parking Lot Design
 - Parking Lot Construction
 - Parking Meter Installation

- c. Communications
 - Telephone Services
 - Internet Access Services
 - Equipment used to move signals electronically over wires or through the air
- d. Other Transportation and Communication
 - Supply of Electricity or Natural Gas to area of land development

Recreation and Culture

- a. Recreation
 - Arena Design
 - Arena Construction
 - Ballpark Design
 - Ballpark Construction
 - Recreation Building Design
 - Recreation Building Construction
 - Park Design
 - Park Construction
 - Playground Design
 - Playground Construction
 - Swimming Pool Design
 - Swimming Pool Construction
- b. Culture
 - Museum Facility Design
 - Museum Facility Construction
 - Library Design
 - Library Construction
 - Community Hall Design
 - Community Hall Construction
 - Art Gallery Design
 - Art Gallery Construction

Environment

- a. Water Purification and Supply
 - Intake Facilities Design
 - Intake Facilities Construction
 - Storage Facilities Design
 - Storage Facilities Construction
 - Treatment Plant Design
 - Treatment Plant Construction
 - Pipe System Construction
 - Pump Stations Design
 - Pump Stations Construction

- Pressure Reducing Stations Design
- Pressure Reducing Stations Operation
- b. Sewage Collection and Disposal
 - Liquid Waste Disposal Planning
 - Sewage Collection System Design
 - Sewage Collection System Construction
 - Trunk Sewer System Design
 - Trunk Sewer System Construction
 - Treatment Plants Design
 - Treatment Plants Construction
 - Sewage Discharge Facilities Design
 - Sewage Discharge Facilities Construction
- c. Other Environmental Services
 - Dike Design
 - Dike Construction
 - Erosion Control Structures Design
 - Erosion Control Structures Construction
 - Retaining Walls Design
 - Retaining Walls Construction
 - Drainage Ditches Design
 - Drainage Ditches Construction
 - Flood Boxes Design
 - Flood Boxes Construction
 - Sea and Harbour Walls Design
 - Sea and Harbour Walls Construction
 - Waterfront Walkways Design
 - Waterfront Walkways Construction
 - Wharves and Floats Design
 - Wharves and Floats Construction

Acquisition of Interests in Land

The acquisition of interests in land required to complete a capital infrastructure project within any of the above categories.

[am. FNTC Resolution 2011-03-29.]

**STANDARDS FOR
FIRST NATION DELEGATION LAWS****PART I
PREAMBLE**

WHEREAS:

- A. Section 35 of the *First Nations Fiscal and Statistical Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II
PURPOSE**

These Standards set out the requirements that must be met for First Nation delegation laws enacted under paragraph 5(1)(f) of the Act. These Standards are used by the Commission in its review and approval of First Nations' local revenue laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

**PART III
AUTHORITY AND PUBLICATION**

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

**PART IV
APPLICATION**

These Standards apply to every delegation law submitted to the Commission for approval under the Act.

PART V

DEFINITIONS

In these Standards:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“delegate” means the person or body to whom a Council delegates its law-making powers under a Law;

“First Nation” means a band named in the schedule to the Act; and

“Law” means a delegation law enacted under paragraph 5(1)(f) of the Act.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

PART VI

STANDARDS

1. Delegation of Law-making Powers to Delegate

The Law must

- (a) state the full legal name of the delegate and its civic address; and
- (b) specify each law-making power delegated to the delegate under the Law, including by reference to each specific law-making provision in the Act that is delegated.

2. Administration under Delegated Laws

The Law must include a statement reflecting that the First Nation and the delegate have entered into an agreement respecting those aspects of the First Nation’s taxation system that will be administered by the delegate.

3. Law to Specify Restrictions and Requirements

3.1 Where the Council wishes to impose any restrictions or requirements on the delegate’s exercise of the delegated powers, those restrictions and requirements must be set out in the Law.

3.2 The Law

- (a) must not require the delegate to obtain the approval of the Council before making a law under its delegated authority; and
- (b) may require the delegate to provide a copy of a proposed law to the First Nation for review and comment before making a law under its delegated authority.

4. Compliance with Legal Requirements

The Law must require the delegate to exercise its delegated powers in accordance with

- (a) the Act;
- (b) all Commission standards and procedures established under section 35 of the Act;
- (c) the requirements and limitations set out in the Law; and
- (d) the requirements of other applicable enactments.

5. No Further Delegation

The Law must provide that the delegate must not delegate the powers given to the delegate under the Law.

6. Duration of Delegation

If the Council wishes to delegate its law-making authority for a specific time period, the Law must specify the date on which the delegation under the Law will cease to have effect.

**PART VII
COMING INTO FORCE**

These Standards are established and in effect as of October 6, 2011.

**PART VIII
ENQUIRIES**

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Yellowhead Highway
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

STANDARDS FOR FIRST NATION TAX RATES LAWS, 2011

PART I PREAMBLE

WHEREAS:

- A. Section 35 of the *First Nations Fiscal and Statistical Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

PART II PURPOSE

These Standards set out the requirements that must be met for First Nation property rates laws enacted under subparagraph 5(1)(a)(ii) and paragraph 10(a) of the Act. These Standards are used by the Commission in its review and approval of First Nations' rates laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

PART III AUTHORITY AND PUBLICATION

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

PART IV APPLICATION

These Standards apply to every property rates law submitted to the Commission for approval under the Act.

PART V
CITATION

These Standards may be cited as the *Standards for First Nation Tax Rates Laws, 2011*.

PART VI
DEFINITIONS

In these Standards:

- “Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;
- “annual rate of national inflation” means the change in the Annual Average Consumer Price Index for Canada, All-Items, maintained by Statistics Canada;
- “assessed value” means the value of an interest in land for assessment purposes, as determined under an assessment law;
- “assessment law” means a law enacted by a First Nation under subparagraph 5(1)(a)(i) of the Act that provides for the assessment of property;
- “average tax bill” means either the median or the mean tax bill, net of all grants, of a representative taxpayer in a property class;
- “class rate multiple” means the ratio of the tax rates for a particular property class to the tax rates for the residential property class;
- “Commission” means the First Nations Tax Commission established under the Act;
- “converted assessed value” means the total assessed value in a property class multiplied by its class rate multiple;
- “expenditure law” means a law enacted by a First Nation under paragraph 5(1)(b) of the Act;
- “First Nation” means a band named in the schedule to the Act;
- “interest in land” or “property” means land or improvements, or both, in a reserve and, without limitation, may include any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “Law” means a property rates law enacted under subparagraph 5(1)(a)(ii) of the Act;
- “local revenues” means moneys raised by a First Nation under a law enacted under subsection 5(1) of the Act;
- “local revenue budget” means a budget of all expenditures that will be made using local revenues as set out in the First Nation’s expenditure law;
- “non-property tax local revenues” means all local revenues except those derived from laws enacted under subparagraphs 5(1)(a)(i) and (ii) of the Act;

“property class” means each of the categories of property established in the First Nation’s assessment law for the purposes of assessment and taxation;

“Province” refers to the province in which the reserve is situated;

“reference jurisdiction” means the taxing jurisdiction that a First Nation specifies to the Commission for the purpose of setting tax rates and comparing local service standards;

“reserve” means any land set apart for the use and benefit of a First Nation within the meaning of the *Indian Act*;

“tax rate” means the rate payable for each property class, expressed as a percentage of the assessed value of the property; and

“total converted assessed values” means the sum of the converted assessed values for all property classes.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

PART VII STANDARDS

1. Establishing Tax Rates

1.1 The Law must establish for each property class a tax rate as

- (a) a rate for each dollar (\$1) of assessed value;
- (b) a rate for each one hundred dollars (\$100) of assessed value; or
- (c) a mill rate for each one thousand dollars (\$1000) of assessed value.

1.2 As an exception to subsection 1.1, a Law may establish a tax rate for a property class on a different basis where

- (a) the First Nation established a tax rate within that property class on a different basis at the time of being scheduled under the Act; or
- (b) the First Nation’s reference jurisdiction establishes a tax rate on a different basis within the same property class.

2. Application of Tax Rates Within a Property Class

2.1 The Law must provide for the equal application of tax rates within a property class, except as provided in subsection 2.2.

2.2 The Law may establish multiple tax rates within a property class where multiple tax rates are established in the First Nation’s reference jurisdiction, provided the Law

- (a) establishes the same number of tax rates within each property class, and
- (b) uses the same criteria for the application of those tax rates within each property class,

as are used in the reference jurisdiction.

3. Minimum Tax Limit

Where the Law establishes a minimum amount of tax to be levied on properties within a property class, the amount of the minimum tax must not exceed one hundred dollars (\$100), except as provided in section 4.

4. Exceptions to Minimum Tax Limit

The Law may establish a minimum tax in an amount greater than one hundred dollars (\$100) where required to create a fair taxation regime because of one or more of the following circumstances:

- (a) the First Nation had established a higher minimum tax amount in its taxation regime existing at the time of being scheduled under the Act;
- (b) the First Nation wishes to harmonize with minimum tax amounts established in the Province or the reference jurisdiction; and
- (c) the First Nation's costs of providing services to properties with lower assessed values exceeds one hundred dollars (\$100).

5. Rate Setting in First Taxation Year

Where a First Nation is exercising property taxation powers for the first time, the First Nation must apply the same assessment practices as the former taxing authority or the reference jurisdiction, as the case may be, and its Law must

- (a) establish the same tax rates established by the former taxing authority in the current year; or
- (b) where there is no former taxing authority, establish the same tax rates as the reference jurisdiction in the current year.

6. Rate Setting in Subsequent Years

6.1 In the second and all subsequent years that a First Nation exercises property taxation powers, its Law must

- (a) establish tax rates that when applied result in an average tax bill for each property class that has not increased from the previous year by more than
 - (i) the annual rate of national inflation from the previous year, or
 - (ii) the average tax bill increase for each property class in the reference jurisdiction from the previous year; or
- (b) establish tax rates that are identical to the tax rates established in the reference jurisdiction in the current year and the immediately preceding year, including by establishing the same number of tax rates where the reference jurisdiction establishes multiple tax rates within a property class.

6.2 In order to meet the requirements in subparagraph 6.1(a)(ii) or paragraph 6.1(b), the First Nation must obtain and provide to the Commission all required information from the reference jurisdiction, to the satisfaction of the Commission.

6.3 For the purpose of paragraph 6.1(a), the average tax bill must be determined by subtracting from the total assessed value any increase in assessed value attributable to new construction on the property or the addition of lands to the property.

6.4 Where a Law establishes tax rates as provided in paragraph 6.1(b), the First Nation must use assessment practices that are identical to the reference jurisdiction in the current year and the immediately preceding year.

7. Exception to Section 6 Requirements

7.1 Where a Law establishes tax rates that do not meet the criteria set out in section 6, the First Nation must justify the rates by providing to the Commission written evidence of special projects, incremental growth, increases in local inflation above the national average, taxpayer support, or a fundamental change to the assessment methods for that property class.

7.2 Where a First Nation justifies its tax rates under subsection 7.1, the justification for those tax rates must be provided as part of the notice required under section 10.

8. No Application Where Zero Assessments

For clarity, sections 6 and 7 do not apply to property classes with assessments equal to zero.

9. Rate Formula for Subsequent Taxation Years

9.1 In the second and all subsequent years that a First Nation exercises property taxation powers, its Law must establish tax rates based on the First Nation's budget for the expenditure of local revenues, using one of the following formulas:

- (a) for a tax rate per one dollar (\$1) of assessed value:
 1.
$$\frac{(\text{local revenue budget} - \text{non-property tax local revenues})}{(\text{total converted assessed values})} = \text{base tax rate}$$
 2. base tax rate x class rate multiple = tax rate; or
- (b) for a tax rate per one hundred dollars (\$100) of assessed value:
 1.
$$\frac{(\text{local revenue budget} - \text{non-property tax local revenues})}{(\text{total converted assessed values}/\$100)} = \text{base tax rate}$$
 2. base tax rate x class rate multiple = tax rate; or
- (c) for a mill rate per one thousand dollars (\$1000) of assessed value:
 1.
$$\frac{(\text{local revenue budget} - \text{non-property tax local revenues})}{(\text{total converted assessed values}/\$1000)} = \text{base mill rate}$$
 2. base mill rate x class rate multiple = mill rate.

9.2 Subsection 9.1 does not apply to a tax rate established in accordance with subsection 1.2.

10. Notice of Proposed Tax Rates

A First Nation must, in each year before submitting its Law to the Commission for review and approval,

- (a) give written notice of its proposed tax rates by setting out the tax rate or rates for each property class and posting the notice on the First Nation's website or on the *First Nations Gazette* website;
- (b) give notice of its proposed tax rates in accordance with the procedures set out in the First Nation's taxpayer representation to council law enacted under paragraph 5(1)(c) of the Act; or
- (c) hold a public meeting at which taxpayers may meet with the tax administrator or members of Council to discuss the proposed tax rates.

PART VIII**REVOCAATION AND COMING INTO FORCE****Revocation**

The *Standards for First Nation Tax Rates Laws* that were established and effective on October 22, 2007, are revoked.

Coming Into Force

These Standards are established and in effect as of December 15, 2011.

PART IX**ENQUIRIES**

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Yellowhead Highway
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

**STANDARDS FOR THE FORM AND CONTENT OF
FIRST NATION BORROWING LAWS**

[Consolidated to 2011-12-15]

**PART I
PREAMBLE**

WHEREAS:

- A. Section 35 of the *First Nations Fiscal and Statistical Management Act* gives the First Nations Tax Commission the authority to establish standards respecting the form and content of First Nation local revenue laws enacted under subsection 5(1) of the Act;
- B. Standards are established by the Commission to further the policy objectives of the Commission and the Act, including to ensure the integrity of the First Nations property taxation system and to assist First Nations to achieve economic growth through the generation of stable local revenues; and
- C. Section 31 of the Act requires the Commission to review every local revenue law and subsection 5(2) of the Act provides that such a law has no force and effect until it is reviewed and approved by the Commission.

**PART II
PURPOSE**

These Standards set out the requirements that must be met for First Nation laws enacted under paragraph 5(1)(d) of the Act. These Standards are used by the Commission in its review and approval of First Nations' borrowing laws and borrowing agreement laws, pursuant to section 31 of the Act. The requirements established in these Standards are in addition to those requirements set out in the Act.

The Commission recognizes that each First Nation's property taxation system operates within the broader context of its fiscal relationships with other governments. These Standards are intended to support a more comprehensive First Nation fiscal framework within Canada.

**PART III
AUTHORITY AND PUBLICATION**

These Standards are established under subsection 35(1) of the Act and are published in the *First Nations Gazette* as required by subsection 34(1) of the Act.

**PART IV
APPLICATION**

These Standards apply to every law made under paragraph 5(1)(d) of the Act submitted to the Commission for approval under the Act.

PART V

DEFINITIONS

In these Standards:

- “Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;
- “Authority” means the First Nations Finance Authority established under the Act;
- “borrowing agreement” means an agreement between the Authority and the First Nation that includes their contractual obligations respecting borrowing authorized under a borrowing law;
- “borrowing agreement law” means a law made under paragraph 5(1)(d) of the Act that authorizes a First Nation to enter into a borrowing agreement with the Authority and does not authorize borrowing by a First Nation;
- “borrowing law” means a law made under paragraph 5(1)(d) of the Act, other than a borrowing agreement law;
- “capital infrastructure project” means the project for which the First Nation wishes to undertake the borrowing to be authorized by a borrowing law;
- “Commission” means the First Nations Tax Commission established under the Act;
- “First Nation” means a band named in the schedule to the Act;
- “interim long-term financing” means financing provided by the Authority to a First Nation in anticipation of the inclusion and replacement of such financing by long-term financing in an issue of debt securities by the Authority;
- “promissory note” means a contractual promise to pay that sets out a schedule of repayment of principal and interest; and
- “security issuing council resolution” means a Council resolution containing the requirements set out in section 4.

Except as otherwise provided in these Standards, words and expressions used in these Standards have the same meaning as in the Act.

[am. FNTC Resolution 2011-12-15.]

PART VI

STANDARDS

1. Required Information

1.1 A borrowing law must

- (a) set out the estimated cost of undertaking the capital infrastructure project;
- (b) state the amount of the First Nation’s capital liabilities authorized as of the date of the borrowing law, and attach a certificate from an authorized officer of the First Nation in the form attached to these Standards as a Schedule;

- (c) state that the First Nation has sufficient unutilized borrowing capacity to undertake the borrowing authorized by the borrowing law;
- (d) state that the First Nation has enacted a financial administration law under paragraph 9(1)(a) of the Act that has been approved by the First Nations Financial Management Board as required under section 4 of the Act; and
- (e) state that the First Nation has obtained the required certificate under subsection 50(3) of the Act, and attach a copy of the certificate as a schedule to the borrowing law.

[am. FNTC Resolution 2011-12-15.]

1.2 A borrowing agreement law must

- (a) state that the First Nation has enacted a financial administration law under paragraph 9(1)(a) of the Act that has been approved by the First Nations Financial Management Board as required under section 4 of the Act;
- (b) state that the First Nation has obtained the required certificate under subsection 50(3) of the Act, and attach a copy of the certificate as a schedule to the borrowing agreement law;
- (c) authorize the First Nation to enter into the borrowing agreement and authorize and direct specified authorized signatories to execute the borrowing agreement on behalf of the First Nation; and
- (d) attach the authorized form of the borrowing agreement as a schedule to the borrowing agreement law.

[am. FNTC Resolution 2008-12-16.]

2. Authorization to Borrow

A borrowing law must

- (a) provide a description of the capital infrastructure project for which the First Nation wishes to borrow from the Authority;
- (b) authorize the First Nation to borrow upon the credit of the First Nation for the capital infrastructure project and request and authorize the Authority to undertake the borrowing on behalf of and at the sole cost of the First Nation;
- (c) set out the full amount of the borrowing authorized under the borrowing law; and
- (d) provide that the borrowing will be at the sole cost and on behalf of the First Nation, and that the First Nation will pay the principal together with such interest and with such discounts or premiums and expenses as the Authority determines appropriate in consideration of the market and economic conditions.

3. Budgeting and Expenditures

A borrowing law must

- (a) require the First Nation, in each budget year after the borrowing law comes into force, to provide for payments of all amounts payable to the Authority during that budget year and to reserve such local revenues as are required to ensure that all amounts authorized to be paid to the Authority are actually paid in that year;
- (b) require the First Nation to pay its obligations to the Authority in priority to all other creditors of the First Nation in each budget year; and
- (c) prohibit an expenditure law made under paragraph 5(1)(b) of the Act from authorizing the expenditure of moneys raised under a local revenue law unless the First Nation's budget provides for the payment of all amounts payable to the Authority during that budget year.

4. Security Issuing Council Resolution

A borrowing law must

- (a) require the First Nation to pass a security issuing council resolution when it wishes to borrow all or a portion of the borrowing authorized under the borrowing law; and
- (b) set out the form of security issuing council resolution that Council will use, which must include
 - (i) Council approval for a specified amount of borrowing from the Authority either as part of the Authority's next issue of debt securities, or as interim long-term financing,
 - (ii) the number of years, from the date of the first advance, that the financing must be repaid by the First Nation,
 - (iii) a request by Council that the Authority undertake the borrowing of the specified amount on Council's behalf, together with such interest and with such discounts or premiums and expenses as the Authority determines appropriate in consideration of the market and economic conditions, and
 - (iv) Council authorization and direction for specified authorized signatories to execute one or more promissory notes, in the form attached to the security issuing council resolution, upon the completion of any borrowing undertaken by the Authority on behalf of the First Nation in accordance with the borrowing law and the resolution.

[am. FNTC Resolution 2011-12-15.]

5. Repayment by First Nation

A borrowing law must set the number of years, from the date on which the Authority provides the first advance to the First Nation, that the First Nation must repay the financing authorized in the borrowing law, which must be the lesser of

- (a) thirty (30) years; and
- (b) the reasonable life expectancy of the capital infrastructure project.

[am. FNTC Resolution 2011-12-15.]

6. Term of Authorization

A borrowing law must provide that the authorization to borrow under the law ends on the earlier of

- (a) the date that the amount authorized by the borrowing law has been fully borrowed by the First Nation, as evidenced by security issuing council resolutions passed by the Council; and
- (b) five (5) years from the date that the borrowing law comes into force for any part of the amount authorized by the law that has not been used to secure borrowing through the Authority, as evidenced by security issuing council resolutions passed by the Council.

PART VII COMING INTO FORCE

These Standards are established and in effect as of September 17, 2008.

PART VIII ENQUIRIES

All enquiries respecting these Standards should be directed to:

First Nations Tax Commission
321 – 345 Yellowhead Highway
Kamloops, BC V2H 1H1
Telephone: (250) 828-9857

SCHEDULE
CERTIFICATE OF CAPITAL LIABILITIES AND CALCULATION OF BORROWING CAPACITY

The _____ (the “First Nation”) in relation
to _____ (insert the name and # of the long-term capital borrowing law) (the “borrowing law”).

The undersigned officer assigned responsibility as the senior financial officer under the authority of the First Nation’s financial administration law hereby certifies as of _____ (insert date), as follows:

Previous year’s local revenues in aggregate = \$ _____ a
(sections 4, 5, and 6 of the FNTC Standards Establishing Criteria for Approval of Borrowing Laws)

(1) Maximum Annual Borrowing Room Limit (“a” above x 25%) **GROSS** \$ _____ b

(2) Annual debt servicing cost for previous year (audited F/S) **LESS:** \$ _____ c
(section 3 of the FNTC Standards Establishing Criteria for the Approval of Borrowing Laws)

(3) Account for: New local revenue
capital liabilities since audited F/S (if any)

_____ d
_____ e
_____ f
_____ g
LESS: \$ _____ h

Total of lines d through g

(4) Account for: capital liabilities
which have matured after audited F/S

_____ i

_____ j
 _____ k

Total of lines i through k ADD: \$ _____ l

(5) Amount of new loan requested from FNFA \$ _____ m
Term of new loan: _____ years

Estimated Annual servicing cost of new FNFA Loan LESS: \$ _____ n
 (see www.fnfa.ca for loan cost estimating tool)

Estimated Unused Borrowing capacity remaining (lines b-c-h-l-n = o) EQUALS \$ _____ o

In accordance with section 5 of the FNTC *Standards for the Form and Content of Borrowing Laws*, the debt to be contracted under the borrowing law will not exceed the lesser of thirty (30) years and the reasonable life expectancy of the capital asset for which the loan is to be contracted.

This Certificate is provided to the First Nation Tax Commission as required under subsection 1.1 of the Commission's *Standards for the Form and Content of Borrowing Laws*, and may be relied on by the Commission in its determination of the First Nation's unutilized borrowing capacity for the purposes of the review and approval of the borrowing law.

DATED this _____ day of _____, 20____

 Senior Financial Officer (please print full name)

**NORMES ÉTABLISSANT LES CRITÈRES D'AGRÈMENT
DES LOIS SUR L'EMPRUNT**

[Codifiées le 2011-12-15]

**PARTIE I
PRÉAMBULE**

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière et statistique des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant les critères applicables à l'agrément des textes législatifs pris en vertu de l'alinéa 5(1)d) de la Loi;
- B. que le paragraphe 32(1) de la Loi dispose que la Commission ne peut agréer un texte législatif pris en vertu de l'alinéa 5(1)d) de la Loi pour le financement de projets d'infrastructure que si la première nation n'a pas utilisé la totalité de sa capacité d'emprunt;
- C. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;
- D. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

**PARTIE II
OBJET**

Les présentes normes énoncent les critères applicables à l'agrément par la Commission des textes législatifs sur l'emprunt d'une première nation édictés en vertu de l'alinéa 5(1)d) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur l'emprunt des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

PARTIE III

AUTORISATION ET PUBLICATION

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV

APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur l'emprunt soumis à la Commission pour agrément en vertu de la Loi. Elles ne s'appliquent pas aux textes législatifs sur l'accord d'emprunt.

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « Administration » L'Administration financière des premières nations constituée en vertu de la Loi.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « frais de service de la dette » Coût estimatif annuel du service des dettes liées au passif fixe total de la première nation pour un exercice, déterminé conformément au paragraphe 3.1.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.
- « Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « passif fixe total » L'ensemble des éléments de passif visés au paragraphe 3.3 que la première nation doit acquitter sur ses recettes locales.
- « plan de projet » Plan relatif à l'emprunt proposé qui satisfait aux exigences énoncées à l'article 9.
- « prélèvement d'impôt résidentiel moyen » L'impôt foncier moyen prélevé par une première nation sur un bien résidentiel assujéti à l'impôt foncier, calculé conformément au paragraphe 6.4.
- « professionnel agréé » Particulier qualifié qui est autorisé par permis à exercer la profession d'ingénieur ou d'architecte dans la province.

« projet » Fourniture d'infrastructures qu'une première nation projette de financer, en tout ou en partie, en faisant des emprunts au titre d'un texte législatif sur l'emprunt.

« province » Province dans laquelle est située la réserve.

« recettes de l'exercice précédent » Recettes locales de la première nation reçues pendant l'exercice budgétaire précédant celui où elle a soumis un texte législatif sur l'emprunt à la Commission pour agrément, qui sont déterminées conformément à l'article 4.

« réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.

« texte législatif sur l'accord d'emprunt » Texte législatif pris en vertu de l'alinéa 5(1)d) de la Loi qui autorise une première nation à conclure un accord d'emprunt avec l'Administration, mais qui ne l'autorise pas à emprunter.

« texte législatif sur l'emprunt » Texte législatif pris en vertu de l'alinéa 5(1)d) de la Loi, autre qu'un texte législatif sur l'accord d'emprunt.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

[mod. Résolution de la CFPN 2011-03-29; 2011-12-15]

PARTIE VI

NORMES

1. Détermination de la capacité d'emprunt non utilisée

1.1 La Commission détermine la capacité d'emprunt non utilisée d'une première nation au moment où celle-ci lui soumet un texte législatif sur l'emprunt pour examen et agrément.

1.2 La première nation a une capacité d'emprunt non utilisée suffisante pour contracter un emprunt au titre d'un projet de texte législatif sur l'emprunt si les exigences énoncées au paragraphe 1.3 sont remplies.

1.3 Au moment où une première nation se propose d'emprunter en vertu d'un texte législatif sur l'emprunt :

- a) les frais de service de la dette de la première nation ne peuvent excéder vingt-cinq pour cent (25 %) des recettes de l'exercice précédent;
- b) l'emprunt proposé en vertu de ce texte ne peut porter les frais de service de la dette de la première nation au-delà de vingt-cinq pour cent (25 %) des recettes de l'exercice précédent.

2. Emprunt destiné à la fourniture d'infrastructures

Le projet de texte législatif sur l'emprunt doit autoriser l'emprunt à la seule fin de fournir à la réserve des infrastructures faisant partie des catégories d'infrastructures énumérées à l'annexe I des présentes normes.

3. Frais de service de la dette

3.1 La Commission détermine les frais de service de la dette d'une première nation selon son estimation des frais annuels de service des dettes liées au passif fixe total de la première nation.

3.2 Dans le calcul des frais annuels estimatifs de service des dettes liées au passif fixe total de la première nation, effectué aux fins de l'emprunt proposé en vertu d'un texte législatif sur l'emprunt :

- a) la première nation doit utiliser le taux d'intérêt pour la durée applicable de l'emprunt qui figure sur le site Web de l'Administration au moment où ce texte législatif est soumis à la Commission pour agrément;
- b) la Commission doit tenir compte du taux d'intérêt pour la durée applicable de l'emprunt qui figure sur le site Web de l'Administration au moment où elle examine ce texte législatif pour agrément.

3.3 Le passif fixe total d'une première nation comprend notamment :

- a) les engagements de capitaux généraux de la première nation à acquitter sur ses recettes locales;
- b) les engagements de capitaux conditionnels de la première nation à acquitter sur ses recettes locales;
- c) toutes les dettes de la première nation attribuables aux sommes empruntées en vertu des textes législatifs sur l'emprunt de la première nation;
- d) tous les emprunts non utilisés qui ont été autorisés au titre des textes législatifs sur l'emprunt de la première nation et pour lesquels l'autorisation d'emprunter n'est pas encore échue;
- e) le montant total des garanties d'emprunt en cours accordées par la première nation;
- f) tous autres éléments de passif fixe à long terme à acquitter sur ses recettes locales.

[mod. Résolution de la CFPN 2011-12-15]

4. Recettes de l'exercice précédent

Sous réserve des articles 5 et 6, les recettes de l'exercice précédent d'une première nation sont les recettes totales de celle-ci provenant des sources suivantes :

- a) toutes les recettes locales reçues par la première nation pendant cet exercice, à l'exception des sommes reçues à titre de taxes d'aménagement;
- b) les revenus de placement tirés des recettes locales pendant cet exercice.

5. Recettes locales provenant des biens de la catégorie 4 (industrie lourde) en Colombie-Britannique

5.1 Dans le cas des réserves situées en Colombie-Britannique, les recettes locales provenant des impôts fonciers prélevés sur les biens fonciers de la catégorie 4

(industrie lourde) sont déterminées par l'application du taux d'imposition calculé conformément au paragraphe 5.2 à la valeur imposable des biens calculée conformément au paragraphe 5.3, comme suit :

(taux d'imposition calculé) x (valeur imposable calculée) = recettes locales provenant des biens fonciers de la catégorie 4.

5.2 Le taux d'imposition calculé est le moins élevé des taux suivants :

- a) le taux d'imposition réel prélevé par la première nation;
- b) le taux d'imposition moyen provincial pour les biens fonciers de la catégorie 4.

5.3 La valeur imposable calculée correspond, selon le cas :

- a) à la valeur imposable totale de tous les biens fonciers de la catégorie 4 situés sur la réserve, si ce total est égal ou inférieur à vingt pour cent (20 %) de la valeur imposable totale de tous les biens imposables situés sur la réserve;
- b) à vingt pour cent (20 %) de la valeur imposable totale de tous les biens imposables situés sur la réserve, si la valeur imposable totale de tous les biens fonciers de la catégorie 4 situés sur la réserve est supérieure à vingt pour cent (20 %) de la valeur imposable totale de tous les biens imposables situés sur la réserve.

6. Recettes locales provenant de certains biens résidentiels

6.1 Lorsqu'une première nation tire des recettes locales des impôts fonciers prélevés sur des biens résidentiels et que :

- a) d'une part, la valeur imposable totale de tous les biens résidentiels imposables situés sur la réserve est supérieure à quatre-vingt-cinq pour cent (85 %) de la valeur imposable totale de tous les biens imposables situés sur la réserve,
- b) d'autre part, le prélèvement d'impôt résidentiel moyen est inférieur au montant déterminé conformément au paragraphe 6.5,

les recettes locales provenant des impôts fonciers prélevés sur les biens résidentiels sont calculées conformément au présent article.

6.2 Lorsque le prélèvement d'impôt résidentiel moyen d'une première nation est égal ou inférieur au montant déterminé conformément au paragraphe 6.6, les recettes locales provenant des évaluations résidentielles sont actualisées à un taux de 0,75.

6.3 Lorsque le prélèvement d'impôt résidentiel moyen d'une première nation est supérieur au montant déterminé conformément au paragraphe 6.6 et est égal ou inférieur au montant déterminé conformément au paragraphe 6.5, les recettes locales provenant des évaluations résidentielles sont actualisées dans une proportion égale

à la valeur qu'on obtient en divisant le montant du prélèvement d'impôt résidentiel moyen par le montant déterminé conformément au paragraphe 6.5, comme suit :

$$[(\text{prélèvement d'impôt résidentiel moyen}) \div (\text{montant selon le paragraphe 6.5})] \times (\text{recettes locales provenant des évaluations résidentielles}) = \text{recettes locales actualisées provenant des évaluations résidentielles.}$$

6.4

a) Dans le calcul du prélèvement d'impôt résidentiel moyen, il doit être déduit le montant de toute subvention au propriétaire, de tout crédit d'impôt foncier résidentiel ou de toute autre réduction d'impôt similaire accordée par la première nation.

b) Le prélèvement d'impôt foncier moyen est calculé de la façon suivante :

$$[(\text{taux d'impôt foncier résidentiel} \times \text{valeur imposable totale de tous les biens résidentiels}) - (\text{subventions ou crédits résidentiels totaux}) \div (\text{nombre total de folios résidentiels})] = \text{prélèvement d'impôt foncier moyen.}$$

6.5 Le montant visé pour l'application de l'alinéa 6.1b) est de sept cents dollars (700 \$) pour l'année civile 2010 et il est rajusté chaque année suivante selon le taux d'inflation national.

6.6 Le montant visé pour l'application des paragraphes 6.2 et 6.3 est de cinq cent vingt-cinq dollars (525 \$) pour l'année civile 2010 et il est rajusté chaque année suivante selon le taux d'inflation national.

[mod. Résolution de la CFPN 2011-12-15]

7. Exigences relatives à la participation du public

7.1 Le conseil d'une première nation doit, au moins trente (30) jours avant de prendre un texte législatif sur l'emprunt :

- a) publier un préavis du projet de texte dans un journal local;
- b) afficher l'avis dans un lieu public sur la réserve de la première nation;
- c) transmettre le préavis à la Commission.

7.2 Le préavis visé au paragraphe 7.1 doit :

- a) indiquer la teneur du projet de texte législatif sur l'emprunt;
- b) mentionner le lieu où peut être obtenue une copie du projet de texte législatif;
- c) mentionner le lieu où peut être consulté le plan de projet relatif au projet de texte législatif;
- d) préciser que des observations écrites sur le projet de texte législatif peuvent être présentées au conseil de la première nation dans les trente (30) jours suivant la date indiquée dans l'avis;

e) indiquer, le cas échéant, la date, l'heure et le lieu de l'assemblée au cours de laquelle le conseil de la première nation étudiera le projet de texte législatif.

7.3 Durant la période de trente (30) jours mentionnée au paragraphe 7.1, la première nation doit mettre le plan de projet relatif au projet de texte législatif sur l'emprunt à la disposition du public pour consultation.

7.4 En même temps qu'il transmet le projet de texte législatif sur l'emprunt à la Commission pour agrément, le conseil de la première nation doit :

a) en fournir une copie aux personnes qui ont présenté des observations écrites au titre de l'alinéa 7.2d) ou en vertu d'un texte législatif de la première nation visé au paragraphe 7.5;

b) inviter ces personnes à présenter toute autre observation par écrit à la Commission dans les quinze (15) jours suivant la date de réception de cette copie.

7.5 Lorsqu'une première nation dispose d'un texte législatif qui prévoit la communication d'un avis aux contribuables et à ses membres et leur participation aux processus d'élaboration et d'approbation de ses textes législatifs, le conseil de la première nation peut suivre les processus prévus par ce texte plutôt que ceux mentionnés aux paragraphes 7.1, 7.2 et 7.3, pourvu que les processus de la première nation exigent la communication d'un avis raisonnable aux contribuables et aux membres concernant le texte législatif sur l'emprunt et prévoient l'accès au plan de projet et la possibilité pour les membres du public de présenter leurs observations au sujet du texte législatif sur l'emprunt.

7.6 La Commission peut soustraire une première nation aux exigences du présent article en ce qui concerne toute modification apportée à un texte législatif sur l'emprunt, si elle estime que la modification n'est pas importante.

8. Présentation à la Commission d'un texte législatif sur l'emprunt

Lorsqu'elle soumet un texte législatif sur l'emprunt à la Commission pour agrément, la première nation doit fournir :

a) une description des préavis qui ont été donnés et de tout processus de participation du public entrepris par le conseil de la première nation avant de prendre ce texte législatif;

b) des copies de toutes les observations écrites reçues par le conseil;

c) une copie du plan de projet relatif au projet de texte législatif.

9. Plan de projet

9.1 La première nation doit élaborer à l'appui du projet de texte législatif sur l'emprunt un plan de projet qui contient les éléments énumérés au présent article.

9.2 Le plan de projet doit décrire le projet avec suffisamment de détails pour démontrer qu'il vise l'aménagement d'infrastructures destinées à la prestation de services locaux, et doit comprendre :

- a) une description de la nature du projet;
- b) une description de la façon dont le projet profitera à la collectivité, y compris les hypothèses utilisées pour quantifier les avantages;
- c) une description de la façon dont le projet répond aux besoins à long terme de la collectivité en matière d'infrastructures;
- d) les détails concernant la façon dont le projet sera cautionné;
- e) une mention indiquant si le projet vise à fournir une nouvelle infrastructure ou à agrandir, améliorer ou remplacer une infrastructure existante;
- f) les détails concernant le financement proposé pour le projet;
- g) une estimation détaillée des coûts de construction, d'exploitation et d'entretien de l'infrastructure et de son remplacement éventuel.

9.3 Le plan de projet doit présenter les prévisions financières des recettes et des dépenses pour les cinq (5) prochains exercices, y compris les hypothèses utilisées pour faire l'estimation des recettes éventuelles provenant des impôts fonciers et de la croissance de l'assiette fiscale.

9.4 Le plan de projet doit comprendre des renseignements sur l'aménagement foncier et sur ses répercussions, y compris :

- a) une description des terres qui seront aménagées grâce au projet;
- b) une description des types d'aménagement que la première nation propose pour chacune des parcelles de terre aménagées, dans la mesure connue;
- c) la désignation de tous les intérêts fonciers requis pour le projet et la confirmation que la première nation les a acquis légalement ou a obtenu le droit de les acquérir légalement;
- d) une description de toutes les autres infrastructures nécessaires à l'aménagement des terres visées par le projet;
- e) une confirmation que les études, évaluations et rapports environnementaux requis ont été entrepris et achevés et que les exigences en matière d'approbation environnementale applicables au projet ont été respectées.

9.5 La première nation doit joindre au plan de projet :

- a) un rapport certifié par un professionnel agréé qui atteste que le plan de projet comprend les éléments exigés aux alinéas 9.2a), 9.2g) et 9.4e) des présentes normes;
- b) une confirmation de la première nation attestant que le plan de projet comprend les éléments exigés aux paragraphes 9.2 à 9.4 des présentes normes, autres que ceux dont fait état le rapport visé à l'alinéa a).

9.6 Le professionnel agréé qui fournit la certification visée au paragraphe 9.5 doit remettre à la Commission une lettre attestant qu'il est un professionnel agréé en

règle et qu'il détient une assurance responsabilité contre les erreurs et omissions professionnelles d'un montant suffisant pour couvrir la responsabilité éventuelle découlant du projet.

9.7 La confirmation exigée à l'alinéa 9.5b) des présentes normes doit être :

- a) donnée par un mandataire de la première nation dûment autorisé par le conseil à confirmer les questions qui y sont visées au nom de la première nation;
- b) faite par écrit et certifiée ou attestée par serment quant à la véracité de son contenu par le signataire autorisé de la première nation.

[mod. Résolution de la CFPN 2011-03-29; 2011-12-15]

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 17 septembre 2008.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations
345, route Yellowhead, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

ANNEXE I

CATÉGORIES D'INFRASTRUCTURES

Services généraux du gouvernement

- Conception d'un immeuble administratif
- Construction d'un immeuble administratif
- Conception d'un immeuble législatif
- Construction d'un immeuble législatif

Services de protection

- a. Police
 - Conception du poste de police
 - Construction du poste de police
- b. Lutte contre les incendies
 - Conception de la caserne de pompiers
 - Construction de la caserne de pompiers
- c. Autres services de protection
 - Construction d'un bâtiment de contrôle des animaux

Services de santé

Immeubles de santé communautaire et infrastructure connexe

Transports et communications

- a. Routes et rues
 - Traversiers
 - Conception de routes
 - Construction de routes
 - Conception de ponts
 - Construction de ponts
 - Construction de boulevards
 - Conception de boulevards
 - Conception de viaducs
 - Construction de viaducs
 - Construction de trottoirs et de bordures
 - Installation de lampadaires
 - Construction de terre-pleins
 - Installation de feux de circulation
- b. Stationnement
 - Conception de garages de stationnement
 - Construction de garages de stationnement
 - Conception de parcs de stationnement

Construction de parcs de stationnement
Installation de parcomètres

c. Communications

Services téléphoniques
Services d'accès à l'Internet
Matériel utilisé pour faire circuler des signaux par voie électronique
au moyen de fils ou dans l'air

d. Autres transports et communications

Approvisionnement en électricité ou en gaz naturel dans le secteur
visé par le projet d'aménagement foncier

Loisirs et culture

a. Loisirs

Conception d'arénas
Construction d'arénas
Conception de terrains de baseball/soccer
Construction de terrains de baseball/soccer
Conception de bâtiments récréatifs
Construction de bâtiments récréatifs
Conception de parcs
Construction de parcs
Conception de terrains de jeu
Construction de terrains de jeu
Conception de piscines
Construction de piscines

b. Culture

Conception de musées et d'installations connexes
Construction de musées et d'installations connexes
Conception de bibliothèques
Construction de bibliothèques
Conception de salles communautaires
Construction de salles communautaires
Conception de galeries d'art
Construction de galeries d'art

Environnement

a. Traitement des eaux et approvisionnement en eau

Conception des installations de prise d'eau
Construction des installations de prise d'eau
Conception des installations d'entreposage
Construction des installations d'entreposage
Conception des usines de traitement

- Construction des usines de traitement
- Construction des circuits de tuyautage
- Conception des stations de pompage
- Construction des stations de pompage
- Conception des postes de détente
- Exploitation des postes de détente
- b. Collecte et évacuation des eaux usées
 - Planification de l'évacuation de déchets liquides
 - Conception des réseaux collecteurs des eaux usées
 - Construction des réseaux collecteurs des eaux usées
 - Conception des réseaux d'égouts collecteurs
 - Construction des réseaux d'égouts collecteurs
 - Conception des usines de traitement
 - Construction des usines de traitement
 - Conception d'installations de rejet des eaux usées
 - Construction d'installations de rejet des eaux usées
- c. Autres services environnementaux
 - Conception de digues
 - Construction de digues
 - Conception des ouvrages de contrôle de l'érosion
 - Construction des ouvrages de contrôle de l'érosion
 - Conception des murs de soutènement
 - Construction des murs de soutènement
 - Conception des fossés de drainage
 - Construction des fossés de drainage
 - Conception des réservoirs de retenue
 - Construction des réservoirs de retenue
 - Conception des ouvrages longitudinaux et des murs de ports
 - Construction des ouvrages longitudinaux et des murs de ports
 - Conception de promenades riveraines
 - Construction de promenades riveraines
 - Conception de quais et de quais flottants
 - Construction de quais et de quais flottants

Acquisition d'intérêts fonciers

L'acquisition des intérêts fonciers requis pour la réalisation d'un projet d'infrastructures faisant partie de l'une des catégories susmentionnées.

[mod. Résolution de la CFPN 2011-03-29]

**NORMES RELATIVES AUX
LOIS SUR LA DÉLÉGATION DE POUVOIRS
DES PREMIÈRES NATIONS**

**PARTIE I
PRÉAMBULE**

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière et statistique des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales pris en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

**PARTIE II
OBJET**

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur la délégation de pouvoirs des premières nations pris en vertu de l'alinéa 5(1)f) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur les recettes locales des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

**PARTIE III
AUTORISATION ET PUBLICATION**

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV

APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur la délégation de pouvoirs soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V

DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

« Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.

« conseil » S'entend du conseil de la première nation, au sens de la Loi.

« déléataire » Personne ou organisme à qui le conseil délègue, en vertu du texte législatif, son pouvoir de prendre des textes législatifs.

« Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.

« première nation » Bande dont le nom figure à l'annexe de la Loi.

« texte législatif » Texte législatif sur la délégation de pouvoirs pris en vertu de l'alinéa 5(1)f) de la Loi.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

PARTIE VI

NORMES

1. Délégation de pouvoirs au déléataire

Le texte législatif doit :

- a) faire mention du nom officiel et de l'adresse municipale du déléataire;
- b) énoncer chaque pouvoir de prendre des textes législatifs qui est délégué au déléataire, avec un renvoi précis à chaque disposition de la Loi portant sur la prise de textes législatifs qui est visée par la délégation.

2. Administration confiée au déléataire

Le texte législatif doit faire mention du fait que la première nation et le déléataire ont conclu une entente qui prévoit les aspects du régime d'imposition de la première nation dont l'administration est confiée au déléataire.

3. Mention des restrictions et des exigences

3.1 Si le conseil souhaite assujettir à des restrictions ou à des exigences l'exercice par le déléataire des pouvoirs délégués, le texte législatif doit énoncer ces restrictions et ces exigences.

3.2 Le texte législatif :

- a) ne peut exiger que le délégué obtienne l'approbation du conseil avant de prendre un texte législatif en vertu des pouvoirs qui lui sont délégués;
- b) peut exiger que le délégué transmette une copie du projet de texte législatif à la première nation pour son examen et la formulation de commentaires, avant de prendre un texte législatif en vertu des pouvoirs qui lui sont délégués.

4. Respect des exigences législatives

Le texte législatif doit exiger que le délégué, dans l'exercice des pouvoirs qui lui sont délégués, respecte :

- a) les dispositions de la Loi;
- b) les normes et les procédures établies par la Commission en vertu de l'article 35 de la Loi;
- c) les exigences et les restrictions énoncées dans le texte législatif;
- d) les exigences des autres textes législatifs applicables.

5. Délégation interdite

Le texte législatif doit prévoir que le délégué ne peut déléguer à quiconque les pouvoirs qui lui sont attribués par ce texte.

6. Période de validité de la délégation

Si le conseil souhaite déléguer le pouvoir de prendre des textes législatifs pour une période déterminée, le texte législatif doit préciser la date à laquelle la délégation de pouvoirs cesse d'avoir effet.

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 6 octobre 2011.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations
345, route Yellowhead, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

**NORMES RELATIVES AUX LOIS
SUR LES TAUX D'IMPOSITION
DES PREMIÈRES NATIONS (2011)**

**PARTIE I
PRÉAMBULE**

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière et statistique des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

**PARTIE II
OBJET**

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs sur les taux d'imposition foncière des premières nations édictés en vertu du sous-alinéa 5(1)a)(ii) et de l'alinéa 10a) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur les taux d'imposition des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

**PARTIE III
AUTORISATION ET PUBLICATION**

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs sur les taux d'imposition foncière soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V TITRE

Les présentes normes peuvent être citées sous le titre : *Normes relatives aux lois sur les taux d'imposition des premières nations (2011)*.

PARTIE VI DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « budget des recettes locales » Budget de l'ensemble des dépenses à effectuer sur les recettes locales, tel que prévu dans le texte législatif sur les dépenses d'une première nation.
- « catégorie de biens fonciers » Chacune des catégories de biens fonciers établies par le texte législatif sur l'évaluation foncière d'une première nation aux fins de l'évaluation et de l'imposition foncière.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « intérêt foncier » ou « bien foncier » S'entend d'une terre ou des améliorations, ou des deux, dans une réserve, y compris, sans restrictions, tout intérêt dans cette terre ou ces améliorations, toute occupation, possession ou utilisation de la terre ou des améliorations, et tout droit d'occuper, de posséder ou d'utiliser la terre ou les améliorations.
- « Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « multiple du taux d'imposition pour la catégorie » Rapport des taux d'imposition pour une catégorie de biens fonciers donnée sur les taux d'imposition pour la catégorie de biens résidentiels.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « province » Province dans laquelle est située la réserve.
- « recettes locales » Fonds perçus par une première nation au titre d'un texte législatif édicté en vertu du paragraphe 5(1) de la Loi.
- « recettes locales non tirées d'impôts fonciers » Toutes les recettes locales autres que celles découlant des textes législatifs édictés en vertu des sous-alinéas 5(1)a)(i) et (ii) de la Loi.

- « relevé d'impôt moyen » Relevé de l'impôt foncier médian ou moyen – net de toute subvention – d'un contribuable représentatif pour une catégorie de biens fonciers.
- « réserve » Toute terre réservée à l'usage et au profit d'une première nation au sens de la *Loi sur les Indiens*.
- « taux d'imposition » Taux à payer pour chaque catégorie de biens fonciers, exprimé comme un pourcentage de la valeur imposable du bien foncier.
- « taux d'inflation national annuel » Variation de la moyenne annuelle de l'indice d'ensemble des prix à la consommation pour le Canada, établi par Statistique Canada.
- « territoire de référence » Administration taxatrice qu'une première nation indique à la Commission aux fins de l'établissement des taux d'imposition et de la comparaison des normes relatives aux services locaux.
- « texte législatif » Texte législatif sur les taux d'imposition foncière édicté en vertu du sous-alinéa 5(1)a)(ii) de la Loi.
- « texte législatif sur l'évaluation foncière » Texte législatif sur l'évaluation foncière édicté par une première nation en vertu du sous-alinéa 5(1)a)(i) de la Loi.
- « texte législatif sur les dépenses » Texte législatif édicté par une première nation en vertu de l'alinéa 5(1)b) de la Loi.
- « valeur imposable » Valeur d'un intérêt foncier aux fins de l'évaluation foncière, établie conformément au texte législatif sur l'évaluation foncière.
- « valeur imposable convertie » Valeur imposable totale d'une catégorie de biens fonciers, multipliée par le multiple du taux d'imposition pour la catégorie.
- « valeurs imposables converties totales » La somme des valeurs imposables converties de l'ensemble des catégories de biens fonciers.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

PARTIE VII

NORMES

1. Fixation des taux d'imposition

1.1 Le texte législatif doit fixer un taux d'imposition pour chacune des catégories de biens fonciers, exprimé comme suit :

- a) soit un taux pour chaque dollar (1 \$) de la valeur imposable;
- b) soit un taux pour chaque cent dollars (100 \$) de la valeur imposable;
- c) soit un taux pour chaque mille dollars (1000 \$) – taux du millième – de la valeur imposable.

1.2 À titre d'exception au paragraphe 1.1, le texte législatif peut fixer un taux d'imposition à partir d'une base différente pour une catégorie de biens fonciers si, selon le cas :

- a) la première nation avait fixé, pour cette catégorie de biens fonciers, un taux d'imposition à partir d'une base différente au moment de son inscription à l'annexe de la Loi;
- b) le territoire de référence fixe un taux d'imposition à partir d'une base différente pour la même catégorie de biens fonciers.

2. Application des taux d'imposition dans une catégorie de biens fonciers

2.1 Le texte législatif doit prévoir l'application uniforme des taux d'imposition dans une même catégorie de biens fonciers, sauf dans le cas prévu au paragraphe 2.2.

2.2 Le texte législatif peut établir des taux d'imposition multiples dans une catégorie de biens fonciers dans le cas où le territoire de référence en a établi, pourvu qu'il respecte les conditions suivantes :

- a) il établit, dans chaque catégorie de biens fonciers, le même nombre de taux d'imposition que celui utilisé dans le territoire de référence;
- b) il utilise, pour l'application de ces taux d'imposition dans chaque catégorie de biens fonciers, les mêmes critères que ceux utilisés dans le territoire de référence.

3. Impôt minimum

Lorsque le texte législatif fixe un montant d'impôt minimum à prélever sur les biens fonciers d'une catégorie de biens fonciers, ce montant ne peut être supérieur à cent dollars (100 \$), sauf dans les cas prévus à l'article 4.

4. Exceptions à l'impôt minimum

Le texte législatif peut fixer un montant d'impôt minimum supérieur à cent dollars (100 \$) dans les cas où cela est nécessaire pour créer un régime d'imposition équitable en raison de l'une ou plusieurs des circonstances suivantes :

- a) la première nation avait déjà établi un impôt minimum supérieur dans son régime d'imposition au moment de son inscription à l'annexe de la Loi;
- b) la première nation souhaite harmoniser son régime avec les montants d'impôt minimum prélevés dans la province ou le territoire de référence;
- c) les coûts pour la première nation de la prestation de services aux biens fonciers ayant les valeurs imposables les plus faibles sont supérieurs à cent dollars (100 \$).

5. Fixation des taux – première année d'imposition

Lorsqu'une première nation exerce ses pouvoirs d'imposition foncière pour la première fois, elle doit utiliser les mêmes pratiques d'évaluation que l'ancienne autorité taxatrice ou le territoire de référence, selon le cas, et son texte législatif doit :

- a) fixer les mêmes taux d'imposition que ceux établis par l'ancienne autorité taxatrice pour l'année en cours;
- b) s'il n'y a pas d'ancienne autorité taxatrice, fixer les mêmes taux d'imposition que ceux du territoire de référence pour l'année en cours.

6. Fixation des taux – années d'imposition subséquentes

6.1 Pour la deuxième année et les années subséquentes où une première nation exerce ses pouvoirs d'imposition foncière, son texte législatif doit :

a) soit fixer des taux d'imposition qui, lorsqu'ils sont appliqués, font en sorte que l'augmentation du relevé d'impôt moyen pour chaque catégorie de biens fonciers par rapport à l'année précédente ne dépasse pas, selon le cas :

- (i) le taux d'inflation national annuel de l'année précédente,
- (ii) l'augmentation du relevé d'impôt moyen pour chaque catégorie de biens dans le territoire de référence pour l'année précédente;

b) soit fixer des taux d'imposition identiques à ceux établis dans le territoire de référence pour l'année en cours et l'année précédente, y compris en prévoyant le même nombre de taux d'imposition dans le cas où le territoire de référence a établi des taux d'imposition multiples dans une catégorie de biens fonciers.

6.2 Afin de respecter les exigences du sous-alinéa 6.1a)(ii) ou de l'alinéa 6.1b), la première nation doit obtenir et fournir à la Commission tous les renseignements nécessaires provenant du territoire de référence que celle-ci juge satisfaisants.

6.3 Pour l'application de l'alinéa 6.1a), il faut établir le relevé d'impôt moyen en soustrayant de la valeur imposable totale toute augmentation de la valeur imposable qui est attribuable aux nouvelles constructions sur les biens fonciers ou à l'ajout de terres.

6.4 Lorsque le texte législatif fixe des taux d'imposition en conformité avec l'alinéa 6.1b), la première nation doit utiliser des pratiques d'évaluation identiques à celles utilisées par le territoire de référence pendant l'année en cours et l'année précédente.

7. Exceptions à l'article 6

7.1 Lorsqu'un texte législatif fixe des taux d'imposition qui ne répondent pas aux critères énoncés à l'article 6, la première nation doit justifier ces taux en fournissant à la Commission des preuves écrites de projets spéciaux, de la croissance excédentaire, d'augmentations de l'inflation locale au-delà de la moyenne nationale, de l'appui des contribuables ou d'un changement fondamental apporté aux méthodes d'évaluation pour la catégorie de biens fonciers en cause.

7.2 Si la première nation justifie ses taux d'imposition conformément au paragraphe 7.1, la justification à l'appui de ces taux doit être comprise dans l'avis prévu à l'article 10.

8. Non-application : évaluation foncière égale à zéro

Il est entendu que les articles 6 et 7 ne s'appliquent pas aux catégories de biens fonciers dont l'évaluation foncière est égale à zéro.

9. Formule de taux pour les années d'imposition subséquentes

9.1 Pour la deuxième année et les années subséquentes où une première nation exerce ses pouvoirs d'imposition foncière, son texte législatif doit établir des taux d'imposition fondés sur son budget des dépenses sur les recettes locales, calculés à l'aide de l'une des formules suivantes :

a) dans le cas d'un taux d'imposition pour chaque dollar (1 \$) de la valeur imposable :

1. $(\text{budget des recettes locales} - \text{recettes locales non tirées d'impôts fonciers}) = \text{taux d'imposition de base}$
(valeurs imposables converties totales)

2. $\text{taux d'imposition de base} \times \text{multiple du taux d'imposition pour la catégorie} = \text{taux d'imposition};$

b) dans le cas d'un taux d'imposition pour chaque cent dollars (100 \$) de la valeur imposable :

1. $(\text{budget des recettes locales} - \text{recettes locales non tirées d'impôts fonciers}) = \text{taux d'imposition de base}$
(valeurs imposables converties totales/100 \$)

2. $\text{taux d'imposition de base} \times \text{multiple du taux d'imposition pour la catégorie} = \text{taux d'imposition};$

c) dans le cas d'un taux pour chaque mille dollars (1000 \$) – taux du millième – de la valeur imposable :

1. $(\text{budget des recettes locales} - \text{recettes locales non tirées d'impôts fonciers}) = \text{taux du millième de base}$
(valeurs imposables converties totales/1000 \$)

2. $\text{taux du millième de base} \times \text{multiple du taux d'imposition pour la catégorie} = \text{taux du millième}.$

9.2 Le paragraphe 9.1 ne s'applique pas aux taux d'imposition fixés conformément au paragraphe 1.2.

10. Avis des taux d'imposition proposés

Chaque année avant de soumettre son texte législatif à la Commission pour examen et agrément, la première nation doit :

a) soit donner un avis écrit des taux d'imposition proposés en y indiquant le ou les taux d'imposition pour chaque catégorie de biens fonciers et en affichant l'avis sur le site Web de la première nation ou sur celui de la *Gazette des premières nations*;

b) soit donner avis des taux d'imposition proposés en conformité avec les procédures établies dans son texte législatif sur la représentation des intérêts des contribuables auprès du conseil de la première nation, édicté en vertu de l'alinéa 5(1)c) de la Loi;

c) soit tenir une assemblée publique au cours de laquelle les contribuables peuvent rencontrer l'administrateur fiscal ou les membres du conseil de la première nation pour discuter des taux d'imposition proposés.

PARTIE VIII

ABROGATION ET ENTRÉE EN VIGUEUR

Abrogation

Les *Normes relatives aux lois sur les taux d'imposition foncière des premières nations*, établies et entrées en vigueur le 22 octobre 2007, sont abrogées.

Entrée en vigueur

Les présentes normes sont établies et entrent en vigueur le 15 décembre 2011.

PARTIE IX

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations
345, route Yellowhead, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

**NORMES RELATIVES À LA FORME ET AU CONTENU
DES LOIS SUR L'EMPRUNT DES PREMIÈRES NATIONS**

[Codifiées le 2011-12-15]

**PARTIE I
PRÉAMBULE**

Attendu :

- A. que l'article 35 de la *Loi sur la gestion financière et statistique des premières nations* confère à la Commission de la fiscalité des premières nations le pouvoir d'établir des normes concernant la forme et le contenu des textes législatifs sur les recettes locales des premières nations édictés en vertu du paragraphe 5(1) de la Loi;
- B. que les normes sont établies par la Commission pour favoriser la réalisation des objectifs stratégiques de celle-ci et de la Loi, y compris pour assurer l'intégrité du régime d'imposition foncière des premières nations et pour aider ces dernières à connaître une croissance économique au moyen de la génération de recettes locales stables;
- C. que l'article 31 de la Loi exige que la Commission examine chaque texte législatif sur les recettes locales et que le paragraphe 5(2) de la Loi prévoit qu'un tel texte est inopérant tant qu'il n'a pas été examiné et agréé par la Commission.

**PARTIE II
OBJET**

Les présentes normes énoncent les exigences que doivent respecter les textes législatifs des premières nations édictés en vertu de l'alinéa 5(1)d) de la Loi. La Commission se fonde sur ces normes pour examiner et agréer les textes législatifs sur l'emprunt de fonds et ceux sur l'accord d'emprunt des premières nations, conformément à l'article 31 de la Loi. Les exigences énoncées dans les présentes normes s'ajoutent à celles établies dans la Loi.

La Commission reconnaît que chaque régime d'imposition foncière d'une première nation fonctionne dans le contexte plus général de ses relations financières avec d'autres gouvernements. Les présentes normes visent à appuyer un cadre financier plus global des premières nations à l'échelle du Canada.

**PARTIE III
AUTORISATION ET PUBLICATION**

Les présentes normes sont établies en vertu du paragraphe 35(1) de la Loi et sont publiées dans la *Gazette des premières nations*, comme l'exige le paragraphe 34(1) de la Loi.

PARTIE IV APPLICATION

Les présentes normes s'appliquent à tous les textes législatifs pris en vertu de l'alinéa 5(1)*d* de la Loi qui sont soumis à la Commission pour agrément en vertu de la Loi.

PARTIE V DÉFINITIONS

Les définitions qui suivent s'appliquent aux présentes normes.

- « accord d'emprunt » Accord conclu entre l'Administration et la première nation, qui fait état de leurs obligations contractuelles à l'égard de l'emprunt de fonds autorisé par un texte législatif sur l'emprunt.
- « Administration » L'Administration financière des premières nations constituée en vertu de la Loi.
- « billet à ordre » Promesse contractuelle de payer qui prévoit un calendrier de remboursement du capital et des intérêts.
- « Commission » La Commission de la fiscalité des premières nations constituée en vertu de la Loi.
- « Loi » La *Loi sur la gestion financière et statistique des premières nations*, L.C. 2005, ch. 9, ainsi que les règlements pris en vertu de cette loi.
- « préfinancement à long terme » Financement que l'Administration fournit à une première nation en prévision de la prise en compte et du remplacement de celui-ci par un financement à long terme dans le cadre de l'émission de titres de créance par l'Administration.
- « première nation » Bande dont le nom figure à l'annexe de la Loi.
- « projet d'infrastructure » Projet pour lequel la première nation souhaite contracter l'emprunt devant être autorisé par un texte législatif sur l'emprunt.
- « résolution relative à l'émission de titres » Résolution du conseil d'une première nation conforme aux exigences énoncées à l'article 4.
- « texte législatif sur l'accord d'emprunt » Texte législatif pris en vertu de l'alinéa 5(1)*d* de la Loi qui autorise une première nation à conclure un accord d'emprunt avec l'Administration, mais qui ne l'autorise pas à emprunter.
- « texte législatif sur l'emprunt » Texte législatif pris en vertu de l'alinéa 5(1)*d* de la Loi, autre qu'un texte législatif sur l'accord d'emprunt.

Sauf disposition contraire des présentes normes, les termes utilisés dans celles-ci s'entendent au sens de la Loi.

[mod. Résolution de la CFPN 2011-12-15]

PARTIE VI

NORMES

1. Renseignements exigés

1.1 Le texte législatif sur l'emprunt doit :

- a) préciser le coût estimatif du projet d'infrastructure;
- b) indiquer le montant du passif fixe autorisé de la première nation à la date d'entrée en vigueur de ce texte législatif et être accompagné d'un certificat délivré par un agent autorisé de la première nation en la forme prévue à l'annexe;
- c) préciser que la première nation a une capacité d'emprunt non utilisée suffisante pour contracter l'emprunt autorisé par ce texte législatif;
- d) mentionner que la première nation a édicté un texte législatif sur la gestion financière en vertu de l'alinéa 9(1)a) de la Loi qui a été approuvé par le Conseil de gestion financière des premières nations, comme l'exige l'article 4 de la Loi;
- e) indiquer que la première nation a obtenu le certificat visé au paragraphe 50(3) de la Loi et comporter en annexe une copie de ce certificat.

[mod. Résolution de la CFPN 2011-12-15]

1.2 Le texte législatif sur l'accord d'emprunt doit :

- a) mentionner que la première nation a édicté un texte législatif sur la gestion financière en vertu de l'alinéa 9(1)a) de la Loi qui a été approuvé par le Conseil de gestion financière des premières nations, comme l'exige l'article 4 de la Loi;
- b) indiquer que la première nation a obtenu le certificat visé au paragraphe 50(3) de la Loi et comporter en annexe une copie de ce certificat;
- c) autoriser la première nation à conclure un accord d'emprunt et donner aux signataires autorisés l'autorisation et l'instruction de signer l'accord d'emprunt au nom de la première nation;
- d) comporter en annexe le formulaire autorisé de l'accord d'emprunt.

[mod. Résolution de la CFPN 2008-12-16]

2. Autorisation d'emprunter

Le texte législatif sur l'emprunt doit :

- a) donner une description du projet d'infrastructure pour lequel la première nation souhaite contracter un emprunt auprès de l'Administration;
- b) autoriser la première nation à emprunter sur son crédit pour le projet d'infrastructure et demander et permettre à l'Administration de contracter l'emprunt pour le compte et à la seule charge de la première nation;

- c) préciser le plein montant de l'emprunt autorisé au titre de ce texte législatif;
- d) prévoir que l'emprunt sera à la seule charge et pour le compte de la première nation et que celle-ci paiera le capital, avec les intérêts, les escomptes ou les primes et les dépenses que l'Administration juge appropriés compte tenu des conditions économiques et du marché.

3. Budgets et dépenses

Le texte législatif sur l'emprunt doit :

- a) obliger la première nation à prévoir, à chaque exercice budgétaire suivant l'entrée en vigueur de ce texte législatif, le paiement de toutes les sommes à payer à l'Administration au cours de cet exercice et à mettre de côté la partie des recettes locales nécessaire pour que toutes les sommes dont le paiement à l'Administration est autorisé pour cet exercice soient en fait payées;
- b) obliger la première nation à payer ses obligations envers l'Administration avant les créances de ses autres créanciers durant chaque exercice budgétaire;
- c) prévoir que le texte législatif sur les dépenses pris en vertu de l'alinéa 5(1)b) de la Loi ne peut autoriser l'engagement de dépenses sur les recettes perçues au titre d'un texte législatif sur les recettes locales que si le budget de la première nation prévoit le paiement de toutes les sommes à payer à l'Administration au cours de l'exercice budgétaire.

4. Résolution relative à l'émission de titres

Le texte législatif sur l'emprunt doit :

- a) obliger la première nation à adopter une résolution relative à l'émission de titres lorsqu'elle souhaite emprunter la totalité ou une partie du montant de l'emprunt autorisé par ce texte législatif;
- b) présenter le texte modèle de la résolution relative à l'émission de titres qu'utilisera le conseil de la première nation, qui comprend :
 - (i) l'approbation du conseil quant à l'emprunt d'un montant déterminé auprès de l'Administration soit dans le cadre de la prochaine émission de titres de créance par celle-ci, soit à titre de préfinancement à long terme,
 - (ii) une indication du nombre d'années, à compter de la date de la première avance de fonds, dont dispose la première nation pour rembourser le financement,
 - (iii) une demande de la part du conseil pour que l'Administration emprunte le montant précisé au nom du conseil, avec les intérêts, les escomptes ou les primes et les dépenses que l'Administration juge appropriés compte tenu des conditions économiques et du marché,
 - (iv) l'autorisation et l'instruction du conseil à l'intention des signataires autorisés quant à la signature d'un ou de plusieurs billets à ordre, établis

selon le formulaire annexé à la résolution relative à l'émission de titres, lorsque l'emprunt a été effectué par l'Administration au nom de la première nation en conformité avec le texte législatif sur l'emprunt et la résolution.

[mod. Résolution de la CFPN 2011-12-15]

5. Remboursement par la première nation

Le texte législatif sur l'emprunt doit fixer le nombre d'années dont dispose la première nation, à compter de la date à laquelle l'Administration lui verse la première avance de fonds, pour rembourser le financement autorisé dans ce texte; ce nombre d'années doit correspondre à la plus courte des périodes suivantes :

- a) trente (30) ans;
- b) la durée de vie raisonnable du projet d'infrastructure.

[mod. Résolution de la CFPN 2011-12-15]

6. Durée de l'autorisation

Le texte législatif sur l'emprunt doit prévoir que l'autorisation d'emprunter qu'il accorde prend fin au premier en date des jours suivants :

- a) le jour où le montant autorisé par ce texte législatif a été entièrement emprunté par la première nation, comme en font foi les résolutions relatives à l'émission de titres adoptées par le conseil de la première nation;
- b) le jour qui suit de cinq (5) ans la date d'entrée en vigueur de ce texte législatif en ce qui concerne toute partie non empruntée du montant autorisé par celui-ci, comme en font foi les résolutions relatives à l'émission de titres adoptées par le conseil de la première nation.

PARTIE VII

ENTRÉE EN VIGUEUR

Les présentes normes sont établies et entrent en vigueur le 17 septembre 2008.

PARTIE VIII

DEMANDES DE RENSEIGNEMENTS

Toutes les demandes de renseignements concernant les présentes normes doivent être adressées à :

Commission de la fiscalité des premières nations
345, route Yellowhead, bureau 321
Kamloops (Colombie-Britannique) V2H 1H1
Téléphone : (250) 828-9857

ANNEXE

CERTIFICAT DES ÉLÉMENTS DE PASSIF FIXE ET DU CALCUL DE LA CAPACITÉ D'EMPRUNT

La _____ (la « Première Nation »), en ce qui concerne _____ (inscrire le titre et le numéro de la loi sur l'emprunt de capital à long terme) (la « loi sur l'emprunt »)

L'agent soussigné, habilité en qualité d'agent financier principal en vertu de la loi sur la gestion financière de la Première Nation, certifie, le _____ (inscrire la date), ce qui suit :

Montant total des recettes locales de l'exercice précédent = _____ \$ a
(articles 4, 5 et 6 des Normes établissant les critères d'agrément des lois sur l'emprunt de la CFPN)

- (1) **Plafond annuel de la capacité d'emprunt non utilisée** (« a » ci-dessus x 25 %) **BRUT** _____ \$ b
- (2) **Frais annuels de service de la dette pour l'exercice précédent (É/F vérifiés)** **MOINS :** _____ \$ c
(article 3 des Normes établissant les critères d'agrément des lois sur l'emprunt de la CFPN)

(3) **Prendre en compte les : Nouveaux éléments de passif fixe payables sur les recettes locales depuis les É/F vérifiés (le cas échéant)**

	Frais de service annuels
_____	d _____
_____	e _____
_____	f _____
_____	g _____
Total des lignes d à g	MOINS : _____ h

(4) Prendre en compte les : Éléments de passif fixe arrivés à échéance depuis les É/F vérifiés

Frais de service annuels

_____ i _____

_____ j _____

_____ k _____

Total des lignes i à k _____ \$ l _____ \$ m _____ \$ n _____ \$ o _____

(5) Montant du nouvel emprunt demandé à l'AFP

Durée du nouvel emprunt : _____ ans

Frais de service annuels estimatifs du nouvel emprunt auprès de l'AFP

(voir www.fnfa.ca pour l'outil d'estimation du coût d'emprunt)

Estimation de la capacité d'emprunt non utilisée (lignes b-c-h-l-n = o) _____ \$ o

Conformément à l'article 5 des Normes relatives à la forme et au contenu des lois sur l'emprunt de la CFPN, la dette à contracter aux termes de la loi sur l'emprunt ne peut dépasser trente (30) ans ou la durée de vie raisonnable du projet d'infrastructure pour lequel elle sera contractée, selon la plus courte de ces périodes.

Le présent certificat est remis à la Commission de la fiscalité des premières nations conformément au paragraphe 1.1 des Normes relatives à la forme et au contenu des lois sur l'emprunt, établies par la Commission, et peut être utilisé par celle-ci pour déterminer la capacité d'emprunt non utilisée de la Première Nation aux fins de l'examen et de l'agrément de la loi sur l'emprunt.

FAIT le _____ 20__.

Agent financier principal

(Inscrire le nom en lettres moulées)

**CAMPBELL RIVER INDIAN BAND
PROPERTY ASSESSMENT LAW, 2011**

[Effective October 6, 2011]

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Campbell River Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

C. The Council of the Campbell River Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Campbell River Indian Band Property Assessment Law, 2011*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule VI;

“Assessment Review Board” means a board established by the Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll and an assessment roll referenced in subsection 10(3);

“assessor” means a person appointed by the Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Campbell River Indian Band, being a band named in the schedule to the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

“FNLMA” means the *First Nations Land Management Act*, S.C. 1999, c.24;

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

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VIII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule XI;

“Order to Attend/Produce Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means a participant in an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;

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

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by the Council to that position under the Taxation Law;

“Taxation Law” means the *Campbell River Indian Band Property Taxation Law, 2011*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

- (a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and
- (b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Assessor

3.(1) The Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by the Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by the Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Despite any other provision of this or of any other law of the First Nation, if the FMB gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the FMB may act as agent of the First Nation to fulfill any of the powers and obligations of the Council under the Act, and under any laws made by the Council under paragraph 5(1)(a) of the Act.

Application of Law

5. This Law applies to all interests in land.

**PART IV
ASSESSED VALUE**

Assessment and Valuation

6.(1) The assessor must assess

- (a) all interests in land that are subject to taxation under the Taxation Law;
- (b) all interests in land for which grants-in-lieu and payments-in-lieu may be accepted by the Council; and
- (c) non-taxable interests in land, at the direction of the Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

- (a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and
- (b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where the First Nation, under a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) The Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class must be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act* or under a land code established in accordance with the FNLMA.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use the

- (a) valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c.111 are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a request for information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to the assessor and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

- (3) Personal delivery of a Notice of Assessment Inspection is made
- (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and
 - (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.
- (4) A Notice of Assessment Inspection is considered to have been delivered
- (a) if delivered personally, at the time personal delivery is made;
 - (b) if sent by mail, five (5) days after the day on which the notice is postmarked;
 - (c) if sent by fax, at the time indicated on the confirmation of transmission; and
 - (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

(3) For greater certainty, an assessment roll prepared under the enactment repealed by section 57 is and continues to be an assessment roll under this Law and must be used until such time as the next assessment roll is prepared and certified in accordance with this Law.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule IV that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to the Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

- (a) certify in writing in substantially the form set out in Schedule IV that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to the Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite any
 - (i) omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) defect, error or misstatement in any notice required, or
 - (iii) omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by the Council, the assessment roll is open to inspection in the First Nation's taxation department by any person during regular business hours.

(2) In addition to inspection under subsection (1), the Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) harass an individual.

(4) The assessor may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule V

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll must not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the assessor may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the assessor's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the assessor omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that their name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person’s name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person’s address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice must be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee for obtaining an assessment notice prescribed from time to time under the *Assessment Act*, R.S.B.C. 1996, c.20, the information contained in the current Assessment Notice sent by the assessor.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

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- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment

roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder's failure to disclose,
- (d) a holder's concealment of particulars relating to assessable property,
- (e) a person's failure to respond to a request for information under subsection 8(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
 - (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
 - (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.
- (9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and contain the information set out in Schedule VII; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) The Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least

(a) one (1) member who is a member of the law society of the Province;

(b) one (1) member who has experience in assessment appeals in the Province; and

(c) one (1) member who is a member of the First Nation but not a member of the Council.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The First Nation must remunerate

(a) the chair (or acting chair) for their services at a rate of six hundred dollars (\$600) per day; and

(b) a member of the Assessment Review Board (or replacement member appointed to act), other than the chair, at a rate of five hundred dollars (\$500) per day,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out their duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the First Nation or a member of the Council;
- (c) is an employee of the First Nation; or
- (d) has financial dealings with the First Nation, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) The Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must

- (a) supervise and direct the work of the Assessment Review Board;
- (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
- (c) determine procedures to be followed at hearings consistent with this Law;
- (d) administer an oath or solemn affirmation to a person or witness before their evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, the Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Duties of Tax Administrator

25.(1) The tax administrator must

- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
- (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. The Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*, R.S.C. 1985, c.C-46;
- (b) has unexcused absences from three (3) hearings of the Assessment Review Board, as determined by the chair or acting chair; or
- (c) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

28. The Assessment Review Board must
- (a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
 - (b) hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering to the assessor, within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property,

- (a) a completed Notice of Appeal;
 - (b) a copy of the Assessment Notice; and
 - (c) an administration fee of thirty dollars (\$30).
- (2) The address for delivery of a Notice of Appeal to the assessor is 2488 Idiens Way, Courtenay, BC V9N 9B5.
- (3) The grounds for an appeal may be in respect of one or more of the following:
- (a) the assessed value of the property;
 - (b) the assessment classification of the property;
 - (c) the applicability of an exemption to the property; and
 - (d) any alleged error or omission in an assessment or Assessment Notice;

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

32. Subject to subsection 31(3), the parties to a hearing are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

35.(1) The chair must create, and post at the place where the Assessment Review Board is to meet, a daily schedule for the hearings of the Assessment Review Board.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the chair considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The chair may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the chair may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

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

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences, and requiring the parties to attend a pre-hearing conference.

Orders to Attend/Produce Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person’s possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c.80, plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

- (4) Where a party makes a request under subsection (3),
 - (a) the chair must sign and issue an Order to Attend/Produce Documents and the party must serve it on the witness at least two (2) days before the hearing; and
 - (b) a party requesting the attendance of a witness must pay the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c.80, plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may
- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and
 - (b) at any time during a hearing, adjourn the hearing.

Costs

45. Where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive, it may make orders requiring a party to pay all or part of the costs

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- (a) of another party in respect of the appeal; or
- (b) of the Assessment Review Board in respect of the appeal.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25) for the first twenty (20) pages, plus twenty-five cents (\$0.25) for each additional page.

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided

under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information

or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose, to the agent of a holder, confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law 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, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or

- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.
- (2) Except where otherwise provided in this Law, a notice
 - (a) given by mail is deemed received on the fifth day after it is posted;
 - (b) posted on property is deemed received on the second day after it is posted; and
 - (c) given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

57. The *Campbell River First Nation Property Assessment and Taxation By-law No. 1*, as amended, is hereby repealed in its entirety.

Force and Effect

58. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 29th day of August, 2011, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of four (4) members of the Council, including the Chief.

STANDARDS, PROCEDURES, AND LAWS UNDER THE FSMA
NORMES, PROCÉDURES ET LOIS SOUS LE RÉGIME DE LA LGFSPN

[Robert Pollard]

Chief Robert Pollard

[Marian Atkinson-Ferry]

Councillor Marian Atkinson-Ferry

[Jason Price]

Councillor Jason Price

Councillor Tony Roberts Jr.

[Dean Drake]

Councillor Dean Drake

[Dana Roberts]

Councillor Dana Roberts

[Curtis Wilson]

Councillor Curtis Wilson

SCHEDULE I

(Subsection 6(11))

PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II
(Subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE CAMPBELL RIVER INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Campbell River Indian Band Property Assessment Law, 2011*, I request that you provide to me, in writing, no later than _____

[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Campbell River Indian Band

Dated: _____, 20__ .

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Campbell River Indian Band Property Assessment Law, 2011*, the assessor for the Campbell River Indian Band proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Campbell River Indian Band

Dated: _____, 20__ .

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE IV

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Campbell River Indian Band, hereby certify that this is the Campbell River Indian Band [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Campbell River Indian Band Property Assessment Law, 2011*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)

SCHEDULE V
(Subsection 14(4))

**DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION**

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code], declare
and certify that I will not use the assessment roll or information contained in the
assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means,
or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *Campbell River Indian Band Property Assessment Law, 2011*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____

Signed: _____
[please print name]

Dated: _____, 20__ .

SCHEDULE VI

(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Campbell River Indian Band and delivered to the Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Campbell River Indian Band Property Assessment Law, 2011*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Campbell River Indian Band Property Assessment Law, 2011*.

Tax Administrator for the Campbell River Indian Band

Dated: _____, 20__ .

SCHEDULE VII
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Campbell River Indian Band
2488 Idiens Way
Courtenay, BC V9N 9B5

PURSUANT to the provisions of the *Campbell River Indian Band Property Assessment Law, 2011*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land
___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__ .

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE VIII

(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Campbell River Indian Band
2488 Idiens Way
Courtenay, BC V9N 9B5

PURSUANT to the provisions of the *Campbell River Indian Band Property Assessment Law, 2011*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant’s mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant’s behalf in respect of this appeal:

The required fee of thirty dollars (\$30) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

Chair, Assessment Review Board

Dated: _____, 20__ .

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE X

(Section 43)

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Campbell River Indian Band in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

- 1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

- 2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__.

SCHEDULE XI

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Campbell River Indian Band
[address]

PURSUANT to the provisions of the *Campbell River Indian Band Property Assessment Law, 2011* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

**CAMPBELL RIVER INDIAN BAND
PROPERTY TAXATION LAW, 2011**

[Effective October 6, 2011]

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WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Campbell River Indian Band deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Campbell River Indian Band has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Campbell River Indian Band duly enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Campbell River Indian Band Property Taxation Law, 2011*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“affordable housing” means housing where the monthly rent or mortgage payment is equal to 30% or less of a household’s gross annual income;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Campbell River Indian Band Property Assessment Law, 2011*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

- “economic revitalization” means the objective of increasing economic activity on the reserve by meeting one (1) or more criteria set out in subsection 9(3);
- “environmental revitalization” means the objective of increased sustainability or environmental remediation on the reserve by meeting one (1) or more of the criteria set out in subsection 9(2);
- “expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “FNLMA” means the *First Nations Land Management Act*, S.C. 1999, c.24;
- “FNTC” means the First Nations Tax Commission established under the Act;
- “First Nation” means the Campbell River Indian Band, being a band named in the schedule to the Act;
- “First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;
- “HOGA” means the *Home Owner Grant Act*, R.S.B.C. 1996, c.194;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “*Indian Act*” means the *Indian Act*, R.S.C. 1985, c.I-5;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “LEED” means the Leadership in Energy and Environmental Design green building rating system;
- “LEED Accredited Professional” means an individual accredited by the Canada Green Building Council as a LEED Accredited Professional;

- “LEED Certified” means an improvement certified in writing by a LEED Accredited Professional as complying with LEED Platinum, Gold, Silver or Certified standards for construction or an alteration of an improvement under the LEED Canada – NC 1.0 Rating System administered by the Canada Green Building Council;
- “Lands Administrator” means the person employed by the Council as the Lands Administrator to oversee the day-to-day operations of the Wei Wai Kum Lands Office, in accordance with a Land Code enacted by the First Nation under the FNLMA;
- “local revenue account” means the local revenue account referred to in section 13 of the Act;
- “local revenues” has the meaning given to that term in the Act;
- “locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;
- “manufactured home” has the meaning given to that term in the Assessment Law;
- “Minister” has the meaning given to that term in the Act;
- “Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;
- “Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;
- “Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;
- “Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;
- “person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;
- “property class” has the meaning given to that term in the Assessment Law;
- “Province” means the province of British Columbia;
- “registry” means any land registry in which interests in land are registered;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of the Council present at a duly convened meeting;
- “social revitalization” means the objective of increasing affordable housing on the reserve by meeting one (1) or more criteria set out in subsection 9(4);

“tax administrator” means a person appointed by the Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule III;

“Tax Notice” means a notice containing the information set out in Schedule I;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the First Nation, and all penalties, interest and costs added to taxes under such a law;

“taxpayer” means a person liable for taxes in respect of taxable property; and

“third-party management” has the meaning given to that term in the Act.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) The Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(4) The tax administrator’s responsibilities include the

- (a) collection of taxes and the enforcement of payment under this Law; and
- (b) day to day management of the First Nation's local revenue account.

Authorization of Financial Management Board

4. Despite any other provision of this or of any other law of the First Nation, if the FMB gives notice to the First Nation that third-party management of the First Nation's local revenues is required, the FMB may act as agent of the First Nation to fulfill any of the powers and obligations of the Council under the Act, and under any laws made by the Council under paragraph 5(1)(a) of the Act.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that they are not liable to pay taxes imposed under this Law, the person may seek a remedy from the Assessment Review Board, the Council, or the FNTC, or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this Law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, the Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1, and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital or community health centre, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied

by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation under this Law applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Program and Exemptions

9.(1) A revitalization program is hereby established to encourage one (1) or more of the following objectives:

- (a) environmental revitalization;
- (b) economic revitalization; and
- (c) social revitalization.

(2) A property tax exemption may be given under this section for environmental revitalization where

- (a) new improvements are constructed on the taxable property with a value of at least fifty thousand dollars (\$50,000) that are LEED Certified;
- (b) the primary use of the taxable property is recycling and directly related activities; or
- (c) new improvements are constructed on the taxable property with a value of at least one hundred thousand dollars (\$100,000) where the equivalent of at least twenty-five percent (25%) of the value of the new improvement will be expended on the remediation of existing environmental degradation on the taxable property.

(3) A property tax exemption may be given under this section for economic revitalization where, on the taxable property,

- (a) new improvements are constructed having a value of at least one hundred thousand dollars (\$100,000) and those improvements will be used at least fifty percent (50%) of the year for business or commercial purposes, including on-the-job training, with at least two (2) employees of Aboriginal ancestry; or
- (b) existing improvements with a value of at least one hundred thousand dollars (\$100,000) are used for the provision of employment or on-the-job training for at least two (2) members of the First Nation.

(4) A property tax exemption may be given under this section for social revitalization where, on the taxable property,

- (a) new improvements are constructed on the taxable property with a value of at least one hundred thousand dollars (\$100,000) where the equivalent of at least twenty-five percent (25%) of the total floor area of the new improvement is used to provide affordable housing; or

(b) existing improvements with a value of at least one hundred thousand dollars (\$100,000) are converted for use as affordable housing.

(5) A holder of taxable property may apply to Council for an exemption under this section by delivering to the tax administrator

- (a) an application in the form prescribed by Council from time to time; and
- (b) a detailed description of how the taxable property meets the exemption criteria set out in this section.

(6) On receipt of an application under subsection (5) that meets the exemption criteria set out in this section, Council may by resolution authorize an exemption for the taxable property, in accordance with subsections (7) and (8).

(7) A resolution under subsection (6) must specify:

- (a) how the holder's application meets the objectives of the revitalization program;
- (b) the duration of the exemption, which must be ten (10) years or less;
- (c) the extent of the exemption in each year, which must be ninety percent (90%) or less of the general property taxes otherwise payable on the property and must not exempt development cost charges, service taxes, business taxes, or any other taxes levied in respect of the property;
- (d) the taxation year in which the exemption will begin; and
- (e) any requirements or conditions of the exemption, including the specific requirements the holder must fulfill and maintain for the duration of the exemption to meet the criteria set out in this section.

(8) At least fourteen (14) days before Council considers a resolution under subsection (6), the tax administrator must post a notice describing the proposed resolution in a public place on the reserve, which notice must state the date, time and place where Council will consider the resolution and invite members, taxpayers and others affected by the proposed exemption to make representations to Council before it considers the resolution.

(9) The tax administrator must provide the assessor with a copy of each resolution granting a revitalization tax exemption as soon as practicable after the resolution is passed.

(10) Council may cancel an exemption under this section by resolution:

- (a) at the request of the holder; or
- (b) if holder ceases to meet the criteria for the exemption under this section.

(11) Where an exemption is cancelled under paragraph 10(a), the holder is liable for all taxes from the date of cancellation of the exemption, and penalties and interest as set out in Part X are assessable and payable on all amounts that remain unpaid thirty (30) days after the date of mailing of a notice under subsection (13).

(12) Where an exemption is cancelled under paragraph 10(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption, and penalties and interest as set out in Part X are assessable and payable from that date.

(13) On cancellation under subsection (10), the tax administrator must give written notice to the holder of

- (a) the cancellation and of the date on which it took effect or will take effect; and
- (b) any taxes due from the date of cancellation or from the date the holder ceased to meet the criteria for the exemption, as applicable.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, the Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by the Council to be reasonably necessary in connection with it.

Annual Grants

11.(1) The Council may provide for a grant to a holder

- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and the Council considers that the property is used for a purpose that is directly related to the purposes of the corporation; and
- (b) where the holder would be entitled to a grant under the provisions of the HOGA if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

- (a) may be given only to a holder of property that is taxable in the current taxation year;
- (b) must be in an amount equal to or less than taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and
- (c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the HOGA if the holder's property was subject to taxation by a local government.

(4) The Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII

LEVY OF TAX

Tax Levy

12.(1) On or before May 28 in each taxation year, the Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

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

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), the Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid by cheque at the office of the First Nation during normal business hours or by direct deposit or electronic transfer to the First Nation's local revenue account.

(3) Payment of taxes made by cheque must be made payable to the Campbell River Indian Band.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before May 31 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;

- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
 - (e) the amount of taxes levied on the property in the current taxation year under this Law; and
 - (f) the amount of any unpaid taxes from previous taxation years.
- (3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:
- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
 - (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
- (b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is thirty dollars (\$30) for each tax roll folio searched.

**PART X
PENALTIES AND INTEREST**

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

**PART XI
REVENUES AND EXPENDITURES**

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) grants- and payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by the Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) The Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or accounts; and

(b) borrow moneys from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

- (i) assumed third-party management of the First Nation's local revenue account, and
- (ii) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the First Nation,

the FMB may, acting in the place of the Council, borrow moneys from a reserve fund by expenditure law.

(5) The Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes and Enforcement Costs

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends

to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV, and XV, the tax administrator must request authorization from the Council by resolution.

(5) The enforcement costs payable by the debtor under Parts XIII and XV are set out in Schedule IV.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV, and XV and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV, and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

- (3) Personal delivery of a document is made
 - (a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;
 - (b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and
 - (c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.
- (4) A document is considered to have been delivered
 - (a) if delivered personally, on the day that personal delivery is made; and
 - (b) if sent by registered mail, on the fifth day after it is mailed.
- (5) Copies of notices must be delivered
 - (a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and
 - (b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) The Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must without delay provide to the Minister, and the Lands Administrator if applicable, notice in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 41(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, the First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister in writing of the redemption.
- (3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).
- (4) Subject to a redemption under subsection (2), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the FNLMA, as the case may be, to obtain the interest or right constituting the taxable property.

- (2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.
- (3) An assignment under subsection 41(4) operates
 - (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims,

demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

- (a) first, to the First Nation, and
- (b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by the First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the First Nation may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by the First Nation are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) The First Nation must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or
 - (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except in

- (a) the course of administering this Law or performing functions under it;
- (b) proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law 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 a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Repeal

52. The *Campbell River First Nation Property Assessment and Taxation By-law No. 1*, as amended, is hereby repealed in its entirety.

Force and Effect

53. This Law comes into force and effect on the day after it is approved by the FNTC.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 29th day of August, 2011, at Campbell River, in the Province of British Columbia.

A quorum of Council consists of four (4) members of the Council, including the Chief.

[Robert Pollard]
Chief Robert Pollard

[Marian Atkinson-Ferry]
Councillor Marian Atkinson-Ferry

[Dean Drake]
Councillor Dean Drake

[Jason Price]
Councillor Jason Price

[Dana Roberts]
Councillor Dana Roberts

Councillor Tony Roberts Jr.

[Curtis Wilson]
Councillor Curtis Wilson

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE I

(Subsection 15(1))

TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Campbell River Indian Band Property Taxation Law, 2011*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2, 20__ . Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made by cheque at the offices of Campbell River Indian Band, located at 1400 Weiwaikum Road, Campbell River, BC V9W 5W8 during normal business hours, or by direct deposit or electronic transfer to the Campbell River Indian Band’s local revenue account.

Taxes that are not paid by July 2, 20__ will incur penalties and interest in accordance with the *Campbell River Indian Band Property Taxation Law, 2011*.

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

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

Tax Administrator for the Campbell River Indian Band

Dated: _____, 20__ .

SCHEDULE II
(Subsection 18(1))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE CAMPBELL RIVER INDIAN BAND**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection 18(1) of the *Campbell River Indian Band Property Taxation Law, 2011*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of request]**, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Campbell River Indian Band

Dated: _____, 20__ .

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE III

(Subsection 20(1))

TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Campbell River Indian Band Property Taxation Law, 2011*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Campbell River Indian Band

Dated: _____, 20__ .

SCHEDULE IV
(Subsection 26(5))

**COSTS PAYABLE BY DEBTOR ARISING FROM ENFORCEMENT
PROCEEDINGS UNDER PARTS XII, XIII AND XV**

The following costs are payable by the debtor arising out of enforcement proceedings under Parts XII, XIII and XV:

- | | |
|--|---------------------------|
| 1. For preparation of a notice | \$ 50 |
| 2. For service of notice on each person or place by the First Nation | \$ 50 |
| 3. For service of notice on each person or place by a process server, bailiff or delivery service. | actual cost |
| 4. For advertising in newspaper | actual cost |
| 5. For photocopying | \$0.30/page |
| 6. For time spent in conducting a seizure and sale of personal property, not including costs otherwise recovered under this Schedule | \$ 50 per person per hour |
| 7. Actual costs incurred by the First Nation for the seizure and storage of personal property will be charged based on receipts. | |

SCHEDULE V
(Subsection 27(1))**TAX ARREARS CERTIFICATE**

In respect of the interest in land described as: _____ and pursuant to the *Campbell River Indian Band Property Taxation Law, 2011*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15 %) per year.

Payments must be made by cheque at the offices of the Campbell River Indian Band, located at 1400 Weiwaikum Road, Campbell River, BC V9W 5W8 during normal business hours, or by direct deposit or electronic transfer to the Campbell River Indian Band's local revenue account. The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Campbell River Indian Band

Dated: _____, 20__.

SCHEDULE VI
(Subsection 31(1))

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to subsection 30(1) of the *Campbell River Indian Band Property Taxation Law, 2011*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Campbell River Indian Band

Dated: _____, 20__ .

SCHEDULE VII

(Subsection 32(1))

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Campbell River Indian Band will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section 30(1) of the *Campbell River Indian Band Property Taxation Law, 2011*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property will be paid to any holders of registered security interests in the property and to the First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds will be paid to the debtor.

Tax Administrator for the Campbell River Indian Band

Dated: _____, 20____ .

SCHEDULE VIII

(Subsection 36(2))

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36 of the *Campbell River Indian Band Property Taxation Law, 2011*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, will be conducted in accordance with the procedures prescribed by the Council of the Campbell River Indian Band, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the FNLMA of obtaining the interest or right constituting the taxable property.
9. The Council of the Campbell River Indian Band will without delay provide to the Minister, and the Lands Administrator if applicable, notice in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the

debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Campbell River Indian Band Property Taxation Law, 2011*.

Tax Administrator for the Campbell River Indian Band

Dated: _____, 20____ .

SCHEDULE IX

(Subsection 38(1))

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Campbell River Indian Band.

The public tender [auction] will take place on:

_____, 20__ at _____ o’clock at
_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$_____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, will be conducted in accordance with the procedures prescribed by the Council of the Campbell River Indian Band as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction]

in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, the First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the FNLMA, as the case may be, of obtaining the interest or right constituting the taxable property.

6. The Council of the Campbell River Indian Band will without delay provide to the Minister, and the Lands Administrator if applicable, notice in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

(a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Campbell River Indian Band Property Taxation Law, 2011*.

Tax Administrator for the Campbell River Indian Band

Dated: _____, 20__ .

SCHEDULE X
(Subsection 45(2))

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Campbell River Indian Band Property Taxation Law, 2011*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Campbell River Indian Band

Dated: _____, 20____.

**CHAWATHIL FIRST NATION
ANNUAL EXPENDITURE LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Chawathil First Nation has enacted the *Chawathil First Nation Property Taxation By-law (2004)*, and the *Chawathil First Nation Property Assessment By-law (2004)*, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Chawathil First Nation duly enacts as follows:

1. This Law may be cited as the *Chawathil First Nation Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Chawathil First Nation Property Assessment By-law (2004)*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Chawathil First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chawathil First Nation Property Taxation By-law (2004)*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2011 to March 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force on the day after it is approved by the First Nations Tax Commission;

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of July, 2011, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[R E Peters]

Chief Ruth E. Peters

[Deanna John]

Vice-Chief Deanna John

[Tim Peters]

Councillor Timothy O. Peters

[Shane John]

Councillor Shane A. John

[Rose Peters]

Councillor Rosemarie E. Peters

Councillor Bobbi E. Peters

[Peter John]

Councillor Peter D. John

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 529,372.30
TOTAL REVENUES	\$ 529,372.30

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	86,076.66
b. General Administrative	47,322.92
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	16,679.00
3. Transportation	
a. Roads and Streets	5,000.00
b. Snow and Ice Removal	
c. Parking	8,000.00
d. Public Transit	
e. Other Transportation	90,000.00
4. Recreation and Cultural Services	
a. Recreation	25,000.00
b. Culture	11,000.00
c. Playgrounds	3,000.00
d. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	
d. Community Planning	
e. Economic Development Program	

f. Heritage Protection	
g. Agricultural Development	
h. Urban Renewal	
i. Beautification	2,000.00
j. Land Rehabilitation	
k. Tourism	
l. Other Regional Planning and Development	200,000.00
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
7. Fiscal Services	
a. Interest Payments to the First Nations Finance Authority	
b. Debt Payments to the First Nations Finance Authority	
c. Other Payments to the First Nations Finance Authority	
d. Other Interest Payments	
e. Other Debt Charges	
f. Other Fiscal Services	
g. Debenture Payments	
8. Other Services	
a. Health	30,000.00
b. Social Programs and Assistance	
c. Trade and Industry	
d. Other Service	
9. Taxes Collected for Other Governments	
10. Transfers into reserve funds	
a.	\$
b.	\$
c.	\$
11. Contingency Fund	\$ 5,293.72
TOTAL EXPENDITURES	\$ 529,372.30
<u>BALANCE</u>	\$ 0.00

**CHAWATHIL FIRST NATION
ANNUAL RATES LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Chawathil First Nation has enacted the *Chawathil First Nation Property Taxation By-law (2004)*, and the *Chawathil First Nation Property Assessment By-law (2004)*, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Chawathil First Nation duly enacts as follows:

1. This Law may be cited as the *Chawathil First Nation Annual Rates Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Chawathil First Nation Property Assessment By-law (2004)*;

“First Nation” means the Chawathil First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chawathil First Nation Property Taxation By-law (2004)*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 18 day of July, 2011, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[R E Peters]

Chief Ruth E. Peters

[Deanna John]

Vice-Chief Deanna L. John

[Tim Peters]

Councillor Timothy O. Peters

[Shane John]

Councillor Shane A. John

Councillor Bobbi E. Peters

[Rose Peters]

Councillor Rosemarie E. Peters

[Peter John]

Councillor Peter D. John

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	
Class 2 - Utilities	67.3180
Class 4 - Major Industry	
Class 5 - Light Industry	
Class 6 - Business and Other	24.8400
Class 7 - Forest Land	
Class 8 - Recreational Property/Non-Profit Organization	
Class 9 - Farm	
Class 10 - CPR Railway right-of-way	38.088540

**CHEHALIS INDIAN BAND
ANNUAL EXPENDITURE LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the First Nation has made a property assessment law and a property taxation law; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Chehalis Indian Band duly enacts as follows:

1. This Law may be cited as the *Chehalis Indian Band Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Chehalis Indian Band Property Assessment Law, 2009*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Chehalis Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2011, and ending March 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26 day of July, 2011, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief William T. Charlie

[Cheryl Charlie]
Councillor Cheryl Charlie

[Lloyd Charlie]
Councillor Lloyd Charlie

[Jason Felix]
Councillor Jason Felix

[Ralph Leon]
Councillor Ralph Leon

[Harvey Paul]

Councillor Harvey Paul

[Tim Felix]

Councillor Tim Felix

[K Charlie]

Councillor Kelsey Charlie

[Sherry Point]

Councillor Sherry Lynn Point

[Terry Felix]

Councillor Terry Felix

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$5,500
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
5. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$5,500

EXPENDITURES

1. General Government Expenditures	\$4,950
a. Executive and Legislative	
b. General Administrative	\$4,950
c. Other General Government	
2. Contingency Amounts	\$ 550
TOTAL EXPENDITURES	\$5,500
BALANCE	\$0

**CHEHALIS INDIAN BAND
ANNUAL RATES LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Chehalis Indian Band has enacted the *Chehalis Indian Band Property Assessment Law, 2009* and the *Chehalis Indian Band Property Taxation Law, 2009*, respecting taxation for local purposes on reserve; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Chehalis First Nation duly enacts as follows:

1. This Law may be cited as the *Chehalis Indian Band Annual Rates Law, 2011*.
2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Chehalis Indian Band Property Assessment Law, 2009*;

“First Nation” means the Chehalis Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Chehalis Indian Band Property Taxation Law, 2009*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 26th day of July, 2011, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of (5) members of Council.

Chief William T. Charlie

[Cheryl Charlie]

Councillor Cheryl Charlie

[Lloyd Charlie]

Councillor Lloyd Charlie

[Jason Felix]

Councillor Jason Felix

[Ralph Leon]

Councillor Ralph Leon

[Harvey Paul]

Councillor Harvey Paul

[Sherry Point]

Councillor Sherry Lynn Point

[Tim Felix]

Councillor Tim Felix

[Terry Felix]

Councillor Terry Felix

[K Charlie]

Councillor Kelsey Charlie

SCHEDULE**TAX RATES**

PROPERTY CLASS	RATE PER \$1,000 of assessed value
Class 1 - Residential	6.42298
Class 2 - Utilities	73.11502
Class 4 - Major Industry	20.69701
Class 5 - Light Industry	20.37521
Class 6 - Business and Other	17.74564
Class 7 - Forest Land	13.23393
Class 8 - Recreational Property/Non-Profit Organization	9.93267
Class 9 - Farm	20.65336

**K'ÓMOKS FIRST NATION
PROPERTY ASSESSMENT LAW, 2011**

[Effective October 6, 2011]

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SCHEDULES

- I Property Classes
- II Request for Information by Assessor
- III Notice of Assessment Inspection
- IV Declaration of Purpose for the Use of Assessment Information
- V Assessment Notice
- VI Request for Reconsideration of Assessment
- VII Notice of Appeal to Assessment Review Board
- VIII Notice of Withdrawal
- IX Notice of Hearing
- X Order to Attend/Produce Documents
- XI Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the K'ómoks First Nation deems it to be in the best interests of the K'ómoks First Nation to make a law for such purposes; and

C. The Council of the K'ómoks First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *K'ómoks First Nation Property Assessment Law, 2011*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by the Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, and a revised assessment roll;

“assessor” means a person appointed by the Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

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

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“KFN” means the K’ómoks First Nation, being a band named in the schedule to the Act;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Produce Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means a participant in an assessment appeal under section 31;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of KFN within the meaning of the *Indian Act*;

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

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by the Council to that position under the Taxation Law;

“Taxation Law” means the *K'ómoks First Nation Property Taxation Law, 2011*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of KFN, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Assessor

3.(1) The Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by the Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by the Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to the Council pursuant to the Act that third-party management of the revenues raised under this Law is required, the Council authorizes the FMB to act as agent of KFN to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess

- (a) all interests in land that are subject to taxation under the Taxation Law;
- (b) all interests in land for which grants may be accepted by the Council; and
- (c) non-taxable interests in land, at the direction of the Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

- (a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and
- (b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where KFN, under a lease or other instrument granting an interest in land, places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) The Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class must be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act* or under a land code established in accordance with the *First Nations Land Management Act*, S.C. 1999, c.24.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use the

- (a) valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act*, R.S.B.C. 1996, c.111 are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a request for information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to the assessor and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

- (3) Personal delivery of a Notice of Assessment Inspection is made
 - (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and
 - (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.
- (4) A Notice of Assessment Inspection is considered to have been delivered
 - (a) if delivered personally, at the time personal delivery is made;
 - (b) if sent by mail, five (5) days after the day on which the notice is postmarked;
 - (c) if sent by fax, at the time indicated on the confirmation of transmission; and
 - (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before December 31 of each year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;

- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. On completion of an assessment roll and on or before December 31 in that year, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to the Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to the Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite any
 - (i) omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) defect, error or misstatement in any notice required, or
 - (iii) omission to mail any notice required; and
- (b) for all purposes, the assessment roll of KFN until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by the Council, the assessment roll is open to inspection in the KFN band office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), Council may allow the assessment roll to be accessed electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) harass an individual.

(4) The assessor or tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll must not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that their name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before December 31 of each year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice must be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee prescribed from time to time under the *Assessment Act*, R.S.B.C. 1996, c.20, the information contained in the current Assessment Notice sent by the assessor.

PART VII**ERRORS AND OMISSIONS IN ASSESSMENT ROLL****Amendments by Assessor**

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;
- (b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;
- (c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and
- (d) improvements, other than a manufactured home, that
 - (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
 - (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment

roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

- (c) a holder's failure to disclose,
- (d) a holder's concealment of particulars relating to assessable property,
- (e) a person's failure to respond to a request for information under subsection 8(1), or
- (f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
 - (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
 - (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.
- (9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;

(b) be made in writing and contain the information set out in Schedule VI; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) The Council must, by resolution, establish an Assessment Review Board to

(a) consider and determine all recommendations from the assessor under subsection 18(1); and

(b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of four (4) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, the Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) KFN must remunerate

(a) the chair (or acting chair) at the rates established from time to time by the Province for a part-time chair of an administrative tribunal categorized as Group 1,

(b) a member (or replacement member appointed to act) who is not the chair but meets the requirements of paragraph 21(2) at the rates established from time to time by the Province for a part-time vice chair of an administrative tribunal categorized as Group 1, and

(c) any other member of the Assessment Review Board (or replacement member appointed to act), at the rates established from time to time by the Province for a part-time member of an administrative tribunal categorized as Group 1,

for time spent on activities related to the Assessment Review Board.

(2) KFN must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out-of-pocket expenses necessarily incurred in carrying out their duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of KFN or a member of the Council;
- (c) is an employee of KFN; or
- (d) has financial dealings with KFN, which might reasonably give rise to a conflict of interest or impair that person's ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in KFN does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) The Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

- (2) The chair must
 - (a) supervise and direct the work of the Assessment Review Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this Law;
 - (d) administer an oath or solemn affirmation to a person or witness before their evidence is taken;
 - (e) preside at hearings of the Assessment Review Board;
 - (f) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
 - (g) fulfill such other duties as required by the Council.

(3) If the chair is absent or incapacitated, the Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Removal of Member

25. The Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

- (a) is convicted of an offence under the *Criminal Code*, R.S.C. 1985, c.C-46;
- (b) has unexcused absences from three (3) hearings of the Assessment Review Board, as determined by the chair (or acting chair); or
- (c) fails to perform any of their duties under this Law in good faith and in accordance with the terms of this Law.

Duty of Member

26. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

- 27.** The Assessment Review Board must
- (a) consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
 - (b) hear and determine appeals made under this Part.

Notice of Appeal

28.(1) Any person, including without limitation KFN and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

(2) The address for delivery of a Notice of Appeal to the assessor is 2488 Idiens Way, Courtenay, BC V9N 9B5.

(3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property; and
- (d) any alleged error or omission in an assessment or Assessment Notice.

(4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

29. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

30.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

31. The parties in a hearing, except as provided in subsection 30(3), are

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and
- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

32. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

33. Subject to section 46, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

34.(1) The chair must create, and post at the place where the Assessment Review Board is to meet, a daily schedule for the hearings of the Assessment Review Board.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the chair considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

35.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

36.(1) The chair may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

37.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

38.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there must not be less than three (3) members present at any time.

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

Decisions

39. A decision of the majority of the members is a decision of the Assessment Review Board.

Combining Hearings

40. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

41.(1) Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(2) Without limiting subsection (1), the Assessment Review Board may make rules respecting the holding of pre-hearing conferences, and requiring the parties to attend a pre-hearing conference.

Orders to Attend/Produce Documents

42.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c.80, plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

- (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and
- (b) a party requesting the attendance of a witness must pay the witness fee for Supreme Court civil matters prescribed from time to time under the *Court Rules Act*, R.S.B.C. 1996, c.80, plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

43. The Assessment Review Board may

- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and
- (b) at any time during a hearing, adjourn the hearing.

Costs

44. The Assessment Review Board may make orders

- (a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

45.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and
- (b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

46. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

47.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

48.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of thirty dollars (\$30).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided

under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

49.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of KFN; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission; or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

50.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 48(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

51.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information

or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose, to the agent of a holder, confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

52. Notwithstanding section 51, the Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with the Council to comply with the Council's requirements respecting the use, confidentiality and security of the information.

Validity

53. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law 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, Assessment Notice, or any notice given under this Law; or
- (c) a failure of KFN, the tax administrator or the assessor to do something within the required time.

Notices

54.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

- (2) Except where otherwise provided in this Law, a notice
- (a) given by mail is deemed received on the fifth day after it is posted;
 - (b) posted on property is deemed received on the second day after it is posted; and
 - (c) given by personal delivery is deemed received upon delivery.

Interpretation

55.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

56. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by the Council on the 31st day of August, 2011, at Comox, in the Province of British Columbia.

A quorum of Council consists of two (2) members of the Council.

[Ernie Hardy]

Chief Ernie Hardy

[Barbara Mitchell]

Councillor Barb Mitchell

[Stewart Hardy]

Councillor Stewart Hardy

SCHEDULE I
PROPERTY CLASSES

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE K'ÓMOKS FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *K'ómoks First Nation Property Assessment Law, 2011*, I request that you provide to me, in writing, no later than _____ **[Note: must be a date that is at least fourteen (14) days from the date of delivery of the request]**, the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the K'ómoks First Nation

Dated: _____, 20__ .

SCHEDULE III

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *K'ómoks First Nation Property Assessment Law, 2011*, the assessor for the K'ómoks First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the K'ómoks First Nation

Dated: _____, 20__ .

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE IV**DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION**

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code], declare
and certify that I will not use the assessment roll or information contained in the
assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means,
or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *K'ómoks First Nation Property Assessment Law, 2011*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____

Signed: _____
[please print name]

Dated: _____, 20__ .

SCHEDULE V
ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the K'ómoks First Nation and delivered to the Council.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *K'ómoks First Nation Property Assessment Law, 2011*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *K'ómoks First Nation Property Assessment Law, 2011*.

Tax Administrator for the K'ómoks First Nation

Dated: _____, 20__ .

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE VI

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the K'ómoks First Nation

[address]

PURSUANT to the provisions of the *K'ómoks First Nation Property Assessment Law, 2011*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

(describe the reasons in support of the request in as much detail as possible)

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__.

SCHEDULE VII

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the K'ómoks First Nation

[address]

PURSUANT to the provisions of the *K'ómoks First Nation Property Assessment Law, 2011*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

(describe the grounds for the appeal in as much detail as possible)

Complainant's mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant's behalf in respect of this appeal:

The required administration fee of thirty dollars (\$30) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the K'ómoks First Nation
[address]

PURSUANT to the provisions of the *K'ómoks First Nation Property Assessment Law, 2011* I hereby withdraw my appeal of the assessment of the following interest in land:

Description of interest in land:

Date of Notice of Appeal:

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

SCHEDULE IX
NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing [insert # copies] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

(all submissions and documents received in respect of the appeal will be forwarded to all parties)

Chair, Assessment Review Board

Dated: _____, 20__ .

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE X

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the K'ómoks First Nation in respect of the assessment of _____ [describe interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

- 1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

- 2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ [address] on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__.

SCHEDULE XI

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the K'ómoks First Nation, hereby certify that this is the K'ómoks First Nation [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *K'ómoks First Nation Property Assessment Law, 2011*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)

**K'ÓMOKS FIRST NATION
PROPERTY TAXATION LAW, 2011**

[Effective October 6, 2011]

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VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the K'ómoks First Nation deems it to be in the best interests of the K'ómoks First Nation to make a law for such purposes; and

C. The Council of the K'ómoks First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the K'ómoks First Nation duly enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *K'ómoks First Nation Property Taxation Law, 2011*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *K'ómoks First Nation Property Assessment Law, 2011*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“economic revitalization” means the objective of increasing economic activity on the reserve by meeting one (1) or more criteria set out in subsection 9(3);

- “elder care” means housing, services and programs for persons sixty (60) years of age and older;
- “environmental revitalization” means the objective of increased sustainability or environmental remediation on the reserve by meeting one (1) or more of the criteria set out in subsection 9(2);
- “expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;
- “FMB” means the First Nations Financial Management Board established under the Act;
- “HOGA” means the *Home Owner Grant Act*, R.S.B.C. 1996, c.194;
- “holder” means a person in possession of an interest in land or a person who, for the time being,
- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;
- “interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;
- “KFN” means the K’ómoks First Nation, being a band named in the schedule to the Act;
- “KFN Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of KFN or all of the members of KFN;
- “lands manager” means a person appointed by resolution as lands manager, who is responsible for administering the lands department of the First Nation;
- “LEED” means the Leadership in Energy and Environmental Design green building rating system;
- “LEED Accredited Professional” means an individual accredited by the Canada Green Building Council as a LEED Accredited Professional;
- “LEED Certified” means an improvement certified in writing by a LEED Accredited Professional as complying with LEED Platinum, Gold, Silver or Certified standards for construction or an alteration of an improvement under the LEED

Canada – NC 1.0 Rating System administered by the Canada Green Building Council;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

“reserve” means any land set apart for the use and benefit of KFN within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“social revitalization” means the objective of facilities for elder care on the reserve by meeting one (1) or more criteria set out in subsection 9(4);

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of KFN, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of their supervisor, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of KFN.

(4) The tax administrator’s responsibilities include the

(a) collection of taxes and the enforcement of payment under this Law; and

(b) day to day management of KFN’s local revenue account.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of KFN to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV
LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to KFN, recoverable by KFN in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting their liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to KFN for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by paying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to KFN in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to KFN;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1, and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to KFN on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest must not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of KFN;
- (b) subject to subsection (2), any interest in land held or occupied by KFN or a KFN Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of KFN, KFN, or a KFN Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of KFN, KFN, or a KFN Corporation.

(3) For clarity, an interest in land held or occupied by KFN or a member of KFN on which a business is operated as a sole proprietorship is exempt from taxation under this Law.

(4) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

Revitalization Program and Exemptions

9.(1) A revitalization program is hereby established to encourage one (1) or more of the following objectives:

- (a) environmental revitalization;
- (b) economic revitalization; and

(c) social revitalization.

(2) A property tax exemption may be given under this section for environmental revitalization where

(a) new improvements are constructed on the taxable property with a value of at least fifty thousand dollars (\$50,000) that are LEED Certified;

(b) the primary use of the taxable property is recycling and directly related activities; or

(c) new improvements are constructed on the taxable property with a value of at least one hundred thousand dollars (\$100,000) where the equivalent of at least twenty-five percent (25%) of the value of the new improvement will be expended on the remediation of existing environmental degradation on the taxable property.

(3) A property tax exemption may be given under this section for economic revitalization where, on the taxable property,

(a) new improvements are constructed having a value of at least one hundred thousand dollars (\$100,000) and those improvements will be used at least fifty percent (50%) of the year for business or commercial purposes, including on-the-job training, with at least two (2) employees of Aboriginal ancestry; or

(b) existing improvements with a value of at least one hundred thousand dollars (\$100,000) are used for the provision of employment or on-the-job training for at least two (2) KFN members.

(4) A property tax exemption may be given under this section for social revitalization where, on the taxable property,

(a) new improvements are constructed on the taxable property with a value of at least one hundred thousand dollars (\$100,000) where the equivalent of at least twenty-five percent (25%) of the total floor area of the new improvement is used to provide elder care; and

(b) KFN members have access to the elder care services and facilities.

(5) A holder of taxable property may apply to Council for an exemption under this section by delivering to the tax administrator

(a) an application in the form prescribed by Council from time to time; and

(b) a detailed description of how the taxable property meets the exemption criteria set out in this section.

(6) On receipt of an application under subsection (5) that meets the exemption criteria set out in this section, Council may by resolution authorize an exemption for the taxable property, in accordance with subsections (7) and (8).

(7) A resolution under subsection (6) must specify:

- (a) how the holder's application meets the objectives of the revitalization program;
- (b) the duration of the exemption, which must be ten (10) years or less;
- (c) the extent of the exemption in each year, which must be ninety percent (90%) or less of the general property taxes otherwise payable on the property and must not exempt development cost charges, service taxes, business taxes, or any other taxes levied in respect of the property;
- (d) the taxation year in which the exemption will begin; and
- (e) any requirements or conditions of the exemption, including the specific requirements the holder must fulfill and maintain for the duration of the exemption to meet the criteria set out in this section.

(8) At least fourteen (14) days before Council considers a resolution under subsection (6), the tax administrator must post a notice describing the proposed resolution in a public place on the reserve, which notice must state the date, time and place where Council will consider the resolution and invite members, taxpayers and others affected by the proposed exemption to make representations to Council before it considers the resolution.

(9) The tax administrator must provide the assessor with a copy of each resolution granting a revitalization tax exemption as soon as practicable after the resolution is passed.

(10) Council may cancel an exemption under this section by resolution:

- (a) at the request of the holder; or
- (b) if holder ceases to meet the criteria for the exemption under this section.

(11) Where an exemption is cancelled under paragraph (10)(a), the holder is liable for all taxes from the date of cancellation of the exemption, and penalties and interest as set out in Part X are assessable and payable on all amounts that remain unpaid thirty (30) days after the date of mailing of a notice under subsection (13).

(12) Where an exemption is cancelled under paragraph (10)(b), the holder is liable for all taxes that would have been payable in respect of the property from the date that the holder ceased to meet the criteria for the exemption, and penalties and interest as set out in Part X are assessable and payable from that date.

(13) On cancellation under subsection (10), the tax administrator must give written notice to the holder of

- (a) the cancellation and of the date on which it took effect or will take effect; and
- (b) any taxes due from the date of cancellation or from the date the holder ceased to meet the criteria for the exemption, as applicable.

PART VI
GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

10. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

11.(1) Council may provide for a grant to a holder where the holder would be entitled to a grant under the provisions of the HOGA if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

(a) may be given only to a holder of property that is taxable in the current taxation year;

(b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets;

(c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year; and

(d) must be in an amount that is not more than the amount to which a person would be entitled under the HOGA if the holder's property was subject to taxation by a local government.

(3) Council must in each taxation year determine all grants that are to be given under this Part and must authorize those grants in an expenditure law.

PART VII
LEVY OF TAX

Tax Levy

12.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

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

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

13.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the KFN band office during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the K'ómoks First Nation.

PART VIII

TAX ROLL AND TAX NOTICE

Tax Roll

14.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this Law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

15.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and

(b) each person whose name appears on the tax roll in respect of the property, to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

Amendments to Tax Roll and Tax Notices

16.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

17.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

18.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is twenty dollars (\$20) for each tax roll folio searched.

PART X

PENALTIES AND INTEREST

Penalty

21. If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid must be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XI

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of KFN.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account, provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that KFN repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to KFN, no later than the time when the money is needed for the purposes of that reserve fund.

(4) As an exception to paragraph (3)(c), where the FMB has

(a) assumed third-party management of KFN's local revenue account; and

(b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of KFN,

the FMB may, by acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by KFN in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIII, XIV and XV, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIII, XIV and XV and subject to subsection (2),

the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIII, XIV and XV.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(b) in the case of a First Nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the First Nation, or with the First Nation's legal counsel; and

(c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

- (4) A document is considered to have been delivered
 - (a) if delivered personally, on the day that personal delivery is made; and
 - (b) if sent by registered mail, on the fifth day after it is mailed.
- (5) Copies of notices must be delivered
 - (a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and
 - (b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIII

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to KFN in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XIV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, KFN is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, provide to the Minister of Indian and Northern Affairs, and the lands manager if applicable, notice in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 41(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to

(i) impeachment for waste, and

- (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to KFN the amount of the upset price plus three percent (3%).

(2) On redemption of the taxable property under subsection (1),

(a) if the right to an assignment was sold to a bidder, KFN must, without delay, repay to that bidder the amount of the bid; and

(b) the tax administrator must provide to the Minister of Indian and Northern Affairs, and the lands manager if applicable, notice in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, KFN must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

(3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

- (a) first, to KFN, and
- (b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by First Nation

44.(1) If the right to assignment of taxable property is purchased by KFN under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XV

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, KFN may discontinue any service it provides to the taxable property of a debtor if

- (a) revenues from this Law or any property taxation law enacted by KFN are used to provide that service to taxpayers; and
- (b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

- (3) KFN must not discontinue
 - (a) fire protection or police services to the taxable property of a debtor;
 - (b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVI GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except in

- (a) the course of administering this Law or performing functions under it;
- (b) proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law 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 a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of KFN, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to KFN, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to KFN must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

52. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 31st day of August, 2011, at Comox, in the Province of British Columbia.

A quorum of Council consists of two (2) members of Council.

[Ernie Hardy]

Chief Ernie Hardy

[Barbara Mitchell]

Councillor Barb Mitchell

[Stewart Hardy]

Councillor Stewart Hardy

SCHEDULE I**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE K'ÓMOKS FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 18(1) of the *K'ómoks First Nation Property Taxation Law, 2011*, I request that you provide to me, in writing, no later than _____ [**Note: must be a date that is at least fourteen (14) days from the date of request**], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the K'ómoks First Nation

Dated: _____, 20__ .

SCHEDULE II
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *K'ómoks First Nation Property Taxation Law, 2011*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the KFN band office, located at 3320 Comox Road, Comox BC, V9N 3P8 during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *K'ómoks First Nation Property Taxation Law, 2011*.

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

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

Tax Administrator for the K'ómoks First Nation

Dated: _____, 20____.

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE III**COSTS PAYABLE BY DEBTOR ARISING FROM
SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- | | | |
|----|---|---------------------------|
| 1. | For preparation of a notice | \$ 50 |
| 2. | For service of notice on each person or place
by KFN | \$ 50 |
| 3. | For service of notice on each person or place by
a process server, bailiff or delivery service | \$ actual cost |
| 4. | For advertising in newspaper | \$ actual cost |
| 5. | For staff time spent in conducting a seizure and
sale of personal property, not including costs
otherwise recovered under this Schedule | \$ 50 per person per hour |
| 6. | Actual cost incurred by KFN for the seizure,
storage and sale of personal property shall be
charged based on receipts. | |

SCHEDULE IV
TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *K'ómoks First Nation Property Taxation Law, 2011*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the K'ómoks First Nation

Dated: _____, 20__.

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE V

TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *K'ómoks First Nation Property Taxation Law, 2011*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments must be made at the KFN band office, located at 3320 Comox Road, Comox BC, V9N 3P8 during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the K'ómoks First Nation

Dated: _____, 20__ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 30 of the *K'ómoks First Nation Property Taxation Law, 2011*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property shall be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

- (a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and
- (b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator shall conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice shall be published.

Tax Administrator for the K'ómoks First Nation

Dated: _____, 20__.

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the K’ómoks First Nation shall take place on _____, 20____ at _____ o’clock at _____ [location].

The following personal property, seized pursuant to section 30 of the *K’ómoks First Nation Property Taxation Law, 2011*, shall be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to KFN in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the K’ómoks First Nation

Dated: _____, 20__ .

SCHEDULE VIII**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36 of the *K'ómoks First Nation Property Taxation Law, 2011*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the K'ómoks First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator shall
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property shall set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price shall be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property shall be sold.

5. The tax administrator shall conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice shall be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, KFN shall be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to KFN the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, KFN shall, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property shall be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, KFN shall assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property shall not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the K’ómoks First Nation shall, without delay, provide to the Minister of Indian and Northern Affairs, and the lands manager if applicable, notice in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator shall register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or KFN, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor shall be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, shall be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property shall be paid first to KFN, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts shall be paid to the debtor in accordance with the *K'ómoks First Nation Property Taxation Law, 2011*.

Tax Administrator for the K'ómoks First Nation

Dated: _____, 20__ .

SCHEDULE IX

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20____ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property shall be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the K’ómoks First Nation.

The public tender [auction] shall take place on:
_____, 20____ at ____ o’clock a _____ [location].

The tax administrator shall conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice shall be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$____). The upset price is the lowest price for which the taxable property shall be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the K’ómoks First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, KFN shall be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to KFN the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption period”). Where the right to an assignment is redeemed, KFN shall, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property shall be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, KFN shall assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property shall not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.
6. Council of the K'ómoks First Nation shall, without delay, provide to the Minister of Indian and Northern Affairs, and the lands manager if applicable, notice in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.
7. The tax administrator shall register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
8. An assignment of the taxable property operates
 - (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon assignment of the taxable property, the debtor shall be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, shall be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property shall be paid first to KFN, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts shall be paid to the debtor in accordance with the *K'ómoks First Nation Property Taxation Law, 2011*.

Tax Administrator for the K'ómoks First Nation

Dated: _____, 20____.

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to section 45 of the *K'ómoks First Nation Property Taxation Law, 2011*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services shall be discontinued:

[list services to be discontinued]

Tax Administrator for the K'ómoks First Nation

Dated: _____, 20____ .

**METLAKATLA FIRST NATION
ANNUAL EXPENDITURE LAW, 2011**

[Effective December 15, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Metlakatla First Nation has enacted the *Metlakatla Property Taxation and Assessment By-Law*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws,

NOW THEREFORE the Council of the Metlakatla First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment and Taxation Law” means the *Metlakatla Property Taxation and Assessment By-Law*, enacted on August 16, 2005;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Metlakatla First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law; and

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act.

3. The First Nation's annual budget for the fiscal year beginning April 1, 2011, and ending March 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

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

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this Law forms part of, and is integral to, this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of December 2011, at Prince Rupert, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Harold Leighton]

Chief Harold Leighton

[Alvin E. Bolton, Jr.]

Councillor Alvin E. Bolton, Jr.

[Alrita Leask]

Councillor Alrita J. Leask

[Alvin W. Leask]

Councillor Alvin W. Leask

[James Nelson]

Councillor James L. Nelson

[Robert Nelson]

Councillor Robert D. Nelson

[Cindy Smith]

Councillor Cindy R. Smith

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$ 23,918
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$ 23,918

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 1,000
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	

c.	Planning and Zoning	
d.	Community Planning	
e.	Economic Development Program	\$ 22,668
f.	Heritage Protection	
g.	Agricultural Development	
h.	Urban Renewal	
i.	Beautification	
j.	Land Rehabilitation	
k.	Other Regional Planning and Development	
6.	Environment Health Services	
a.	Water Purification and Supply	
b.	Sewage Collection and Disposal	
c.	Garbage Waste Collection and Disposal	
d.	Other Environmental Services	
7.	Fiscal Services	
a.	Interest Payments to the First Nations Finance Authority	
b.	Debt Payments to the First Nations Finance Authority	
c.	Other Payments to the First Nations Finance Authority	
d.	Other Interest Payments	
e.	Other Debt Charges	
f.	Other Fiscal Services	
g.	Debenture Payments	
8.	Other Services	
a.	Health	
b.	Social Programs and Assistance	
c.	Agriculture	
d.	Tourism	
e.	Trade and Industry	
f.	Other Service	
9.	Taxes Collected for Other Governments	
10.	Contingency Amounts	\$ 250
	TOTAL EXPENDITURES	\$ 23,918
	BALANCE	\$ 0

**METLAKATLA FIRST NATION
ANNUAL RATES LAW, 2011**

[Effective December 15, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Metlakatla First Nation has enacted the *Metlakatla Property Taxation and Assessment By-Law*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve,

NOW THEREFORE the Council of the Metlakatla First Nation duly enacts as follows:

1. This Law may be cited as the *Metlakatla First Nation Annual Rates Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment and Taxation Law” means the *Metlakatla Property Taxation and Assessment By-Law*, enacted on August 16, 2005;

“First Nation” means the Metlakatla First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act; and

“taxable property” means property in a reserve that is subject to taxation under a property taxation law.

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that

third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment and Taxation Law.

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

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of, and is integral to, this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of December 2011, at Prince Rupert, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Harold Leighton]

Chief Harold Leighton

[Alvin E. Bolton, Jr.]

Councillor Alvin E. Bolton, Jr.

[Alrita Leask]

Councillor Alrita J. Leask

[Alvin W. Leask]

Councillor Alvin W. Leask

[James Nelson]

Councillor James L. Nelson

[Robert Nelson]

Councillor Robert D. Nelson

[Cindy Smith]

Councillor Cindy R. Smith

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	14.01856
Class 2 - Utilities	58.03336
Class 4 - Major Industry	52.69395
Class 5 - Light Industry	46.00033
Class 6 - Business and Other	36.02175
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	10.77130
Class 9 - Farm	00.0000

NESKONLITH INDIAN BAND
PROPERTY ASSESSMENT AMENDMENT LAW, 2011-01

[Effective November 18, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the Council of the Neskonlith Indian Band enacted the *Neskonlith Indian Band Property Assessment Law, 2010*, which came into force on December 16, 2010;

B. The Council of the Neskonlith Indian Band deems it to be in the best interests of the Neskonlith Indian Band to amend that law; and

NOW THEREFORE the Council of the Neskonlith Indian Band, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *Neskonlith Indian Band Property Assessment Amendment Law, 2011-01*.

2. Subsection 29(2) of the *Neskonlith Indian Band Property Assessment Law, 2010* is hereby amended by deleting it in its entirety and replacing it with the following:

(2) The address for delivery of a Notice of Appeal to the assessor is:

The British Columbia Assessment Authority
Suite 202 – 1500 Hardy Street
Kelowna, British Columbia V1Y 8H2

3. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council at a duly convened meeting held on the 17th day of October, 2011, Neskonlith, in the Province of British Columbia.

A quorum of Council consists of three (3) members of Council.

[Judy Ann Wilson]

Chief Judy Ann Wilson

Councillor Tracey Holloway

[Tammy Thomas]
Councillor Tammy Thomas

Councillor Frank Denault

[Joan Manuel]
Councillor Joan Manuel

[Randy Narcisse]
Councillor Randal Narcisse

**SEABIRD ISLAND INDIAN BAND
ANNUAL EXPENDITURE LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Seabird Island Indian Band has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Seabird Island Indian Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Indian Band Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Seabird Island First Nation Property Assessment By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Seabird Island Indian Band, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Seabird Island First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2011, and ending March 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12th day of July, 2011, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of Five (5) members of Council.

Chief Clem Seymour

[James Harris]

Councillor Art Andrew

Councillor James Harris

[Dianna Kay]

Councillor Alexis Roper

Councillor Dianna Kay

[Rod Peters]

Councillor Rod Peters

[Margaret Pettis]

Councillor Margaret Pettis

[Marcia Peters]

Councillor Marcia Peters

[M. V. Ferguson]

Councillor Vivian Ferguson

SCHEDULE
ANNUAL BUDGET

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 898,024
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	<u>\$ 183,030</u>
TOTAL REVENUES	\$1,081,054

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	300,046
b. General Administrative	53,950
c. Assessment and Board of Review	25,300
2. Protection Services	
a. Fire Protection	50,000
b. Other Protective – Community Wellness	60,827
3. Transportation	
a. Roads & Streets, Grounds	50,000
4. Recreation & Cultural Services	
a. Community Events	140,045
b. Recreation Program	74,320
c. Youth Program	95,160
d. Elders Program	72,193
e. Other Recreation & Culture	15,400
5. Community Development	
a. Other Regional Planning & Development (Wireless)	38,600
6. Environmental Health Services	N/A
7. Fiscal Services	N/A
8. Other Services	N/A
9. Taxes Collected for Other Governments	N/A
10. Grants:	
a. Home owner grant equivalents:	2,140
b. Not-for-profit corporations:	N/A

11. Contingency Amounts:	103,073
12. Transfers into Reserve Funds:	
a. Payments into Reserve Funds:	N/A
b. Expenditures from Reserve Funds	<u>N/A</u>
TOTAL EXPENDITURES	<u>\$1,081,054</u>
BALANCE	\$ 0

**SEABIRD ISLAND INDIAN BAND
ANNUAL RATES LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Seabird Island Indian Band has enacted the *Seabird Island First Nation Property Taxation By-law* and the *Seabird Island First Nation Property Assessment By-law*, which by-laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Seabird Island Indian Band duly enacts as follows:

1. This Law may be cited as the *Seabird Island Indian Band Annual Rates Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Seabird Island First Nation Property Assessment By-law*;

“First Nation” means the Seabird Island Indian Band, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Seabird Island First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule upon the assessed

value of all taxable property in each property class, except for the case of the farm, class 8, where the rate levied will be per acre held.

4. Notwithstanding section 3, where the amount of the tax levied on taxable property in a taxation year is less than one hundred dollars (\$100), the taxable property shall be taxed at one hundred dollars (\$100) for the taxation year.

5. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

6. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

8. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

9. The Schedule attached to this Law forms part of and is an integral part of this Law.

10. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 12 day of July, 2011, at Agassiz, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

Chief Clem Seymour

Councillor Art Andrew

Councillor Alexis Roper

[Rod Peters]
Councillor Rod Peters

[Margaret Pettis]
Councillor Margaret Pettis

[James Harris]
Councillor James Harris

[Dianna Kay]
Councillor Dianna Kay

[Marcia Peters]
Councillor Marcia Peters

[M. V. Ferguson]
Councillor Vivian Ferguson

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE
TAX RATESBritish Columbia

PROPERTY CLASS	RATE PER \$1,000 of assessed Value in:	
	Improvements	Land
Class 1 - Residential	6.42298	6.42298
Class 2 - Utilities	73.11502	73.11502
Class 4 - Major Industry	20.69701	20.69701
Class 5 - Light Industry	20.37521	20.37521
Class 6 - Business and Other	17.74564	17.74564
Class 7 - Managed Forest Land	13.23393	13.23393
Class 8 - Recreational Property/Non-Profit Organization	9.93267	9.93267
Class 9 - Farm	20.0000	20.0000 Per Acre
Class 10 - Prescribed Railway Rights of Way (1)	60.56002	41.36465

(1) Pursuant to an in accordance with the *Property Assessment and Taxation (Railway Rights of Way Regulations, SOR/2001-493* as published in the Canada Gazette, Part II, Vol.135, No. 24, November 21, 2001.)

**SHXW'OW'HAMEL FIRST NATION
ANNUAL EXPENDITURE LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Shxw'ow'hamel First Nation has enacted the *Shxw'ow'hamel First Nation Property Assessment By-law* made on October 2, 2003, and the *Shxw'ow'hamel First Nation Property Taxation By-law* made on October 2, 2003, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Shxw'ow'hamel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ow'hamel First Nation Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Shxw'ow'hamel First Nation Property Assessment By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Shxw'ow'hamel First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxw’ow’hamel First Nation Property Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2011, and ending March 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 16th day of August, 2011, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Brenda Peters]

Councilor [Brenda Peters]

[Alfred James]

Councilor [Alfred James]

[Ralph W. George]

Councilor [Ralph W. George]

[C Paull]

Councilor [C Paull]

SCHEDULE
ANNUAL BUDGET

REVENUES

1.	Local revenues for current fiscal year:	
a.	Property Tax	\$74,829.00
2.	Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0.00
3.	Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0.00
TOTAL REVENUES		\$74,829.00

EXPENDITURES

1.	General Government Expenditures	\$11,915.00
a.	Executive and Legislative	\$ 5,600.00
b.	General Administrative	\$ 4,400.00
c.	Tax Appeals	\$ 1,915.00
2.	Protection Services	\$5,950.00
a.	Policing	
b.	Firefighting	\$ 5,950.00
c.	Regulatory Measures	
d.	Other Protective Services	
3.	Recreation and Cultural Services	\$24,725.00
a.	Recreation	\$12,362.50
b.	Elders Program	\$ 3,090.00
c.	Other Recreation and Culture	\$ 9,272.50
4.	Community Development	\$22,650.00
a.	Community Enhancement	\$ 9,750.00
b.	Community Maintenance Program	\$ 9,750.00
c.	Planning and Zoning	
d.	Community Planning	
e.	Economic Development Program	\$ 3,150.00
f.	Heritage Protection	
g.	Agricultural Development	
h.	Urban Renewal	

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

i. Beautification		
j. Land Rehabilitation		
k. Other Regional Planning and Development		
5. Other Services		\$5,314.00
a. Health	\$ 5,314.00	
b. Social Programs and Assistance		
c. Trade and Industry		
d. Other Service		
6. Taxes Collected for Other Governments		\$1,875.00
a. BC Assessment	\$ 1,875.00	
7. Contingency Amounts		\$2,400.00
TOTAL EXPENDITURES		\$74,829.00
BALANCE	\$0	

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

District of Hope - Fire Fighting Services	\$5,950.00/year
21 homes @ \$235.00/each and \$507.50/each @ non-residential/commercial x 2	

**SHXW'OW'HAMEL FIRST NATION
ANNUAL RATES LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Shxw'ow'hamel First Nation has enacted the *Shxw'ow'hamel First Nation Property Assessment By-law* made on October 2, 2003, and the *Shxw'ow'hamel First Nation Property Taxation By-law* made on October 2, 2003, respecting taxation for local purposes on reserve, which laws have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Shxw'ow'hamel First Nation duly enacts as follows:

1. This Law may be cited as the *Shxw'ow'hamel First Nation Annual Rates Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Shxw'ow'hamel First Nation Property Assessment By-law*;

“First Nation” means the Shxw'ow'hamel First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Shxw'ow'hamel First Nation Property Taxation By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on this 16th day of August, 2011, at Hope, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Brenda Peters]

Councilor [Brenda Peters]

[Alfred James]

Councilor [Alfred James]

[Ralph W. George]

Councilor [Ralph W. George]

[C Paull]

Councilor [C Paull]

SCHEDULE**TAX RATES**

OHAMIL IR NO. 1 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	60.0228
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	33.8071
Class 6 - Business and Other	22.7424
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	00.0000
Class 9 - Farm	17.5763
WAHLEACH ISLAND IR NO. 2 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	73.1150
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	20.3752
Class 6 - Business and Other	00.0000
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	00.0000
Class 9 - Farm	20.6534
KUTHLALTH IR NO. 3 PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	00.0000
Class 2 - Utilities	60.0228
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	00.0000
Class 6 - Business and Other	00.0000
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	00.0000
Class 9 - Farm	00.0000

**SKOWKALE FIRST NATION
ANNUAL EXPENDITURE LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the Skowkale First Nation has enacted the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995 which by-law has been deemed to be a property taxation law under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of the Act and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Skowkale First Nation Property Taxation Assessment By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Skowkale First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Assessment By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1st 2011, and ending March 31st 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of August, 2011, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (3) members of Council.

[Willy Hall]

Chief Willy Hall

[G. Sepass]

Councillor Gerald Sepass

[Jim Archie]

Councillor Jim Archie

Councillor Jeffrey Point

Councillor Gordon Hall

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$538,419
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$
TOTAL REVENUES	\$538,419

EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$77,000
2. Transportation	
a. Roads and Streets	\$15,000.
b. Snow and Ice Removal	\$4,000.
3. Recreation and Cultural Services	
a. Other Recreation and Culture	\$15,000.
4. Environment Health Services	
a. Sewage Collection and Disposal	\$10,000
c. Garbage Waste Collection and Disposal	\$10,000
5. Other Services	
a. BCAA Levy	\$4,600
b. Other Service	\$215,000
6. Grants:	
a. Home owner grant equivalents:	\$182,168
7. Contingency Amounts	\$5,651
TOTAL EXPENDITURES	\$538,419
BALANCE	\$0

Note: The First Nation has the following service agreements with third-party service providers, and the amounts indicated are the amounts payable by the First Nation under each agreement during the budget period:

A) City of Chilliwack	\$215,000.
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**SKOWKALE FIRST NATION
ANNUAL RATES LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the Skowkale First Nation has enacted the *Skowkale First Nation Property Taxation Assessment By-law* dated October 20, 1995 which by-law has been deemed to be a property taxation law under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of the Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Skowkale First Nation duly enacts as follows:

1. This Law may be cited as the *Skowkale First Nation Annual Rates Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Skowkale First Nation Property Taxation Assessment By-law*;

“First Nation” means the Skowkale First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Skowkale First Nation Property Taxation Assessment By-law*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of August, 2011, at Chilliwack, in the Province of British Columbia.

A quorum of Council consists of two (3) members of Council.

[Willy Hall]

Chief Willy Hall

Councillor Jeffrey Point

Councillor Gordon Hall

[G. Sepass]

Councillor Gerald Sepass

[Jim Archie]

Councillor Jim Archie

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE	
	Improvements	Land
Class 1 - Residential	7.19740	7.40908
Class 2 - Utilities	56.14087	58.10487
Class 6 - Business/Other	17.26298	17.73249

**SLIAMMON FIRST NATION
ANNUAL EXPENDITURE AMENDMENT LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. The council of the First Nation enacted the *Sliammon First Nation Annual Expenditure Law, 2011*; and

B. Certain provisions of the *Sliammon First Nation Property Expenditure Law, 2011* need to be amended to correct errors and promote administrative efficiency.

NOW THEREFORE the Council of the Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon First Nation Annual Expenditure Amendment Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act; and

“Annual Expenditure Law” means the *Sliammon First Nation Annual Expenditure Law, 2011*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2011, and ending December 31, 2011, attached as Schedule A to the Annual Expenditure Law is hereby repealed and replaced with the amended annual budget for the fiscal year beginning January 1, 2011, and ending December 31, 2011, attached as Schedule A to this Law.

4. The Schedule attached to this Law forms part of and is integral to this Law.

5. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission further to the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of July, 2011, at Powell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Clint Williams]

Chief Clint Williams

[Robbi Wilson]

Councilor Robbi Wilson

[Bruce Point]

Councilor Bruce Point

[Denise Smith]

Councilor Denise Smith

[Clint Williams]

Councilor Clint Williams

Councilor Eugene Louie

Councilor Dillon Johnson

Councilor Gloria Francis

[David Louie]
Councilor David Louie

[Walter Paul]
Councilor Walter Paul

SCHEDULE A
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$249,803.36
2. Repayment from First Nation to local revenue account of moneys borrowing (See Band Council Resolution 2011-45)	
i. Loan Interest from Sliammon First Nation	\$75,548.18
ii. Loan Principal Repayment	\$178,682.00
3. Reserve fund revenues:	
i. Capital Reserve Account	\$125,000.00
ii. Income Stabilization Account	\$94,033.58
TOTAL REVENUES	\$723,067.12

EXPENDITURES

1. General Government Expenditures	
a. General Administrative	\$156,890.96
2. Protection Services	
a. Municipal Type Service Agreement	\$52,852.00
3. Transportation	
a. Roads Repairs/Brush Clearing/Ditching	\$2,500.00
b. Snow and Ice Removal	\$1,500.00
4. Recreation and Cultural Services	
a. Culture	\$5,000.00
b. Meetings/Gatherings	\$4,000.00
5. Community Development	
a. Education	\$1,000.00
b. Two Access Lots (Maintenance/Signs)	\$1,000.00
6. Environment Health Services	
a. Water Purification and Supply	\$125,000.00
b. Garbage Waste Collection and Disposal	\$12,000.00
c. Spring Clean-Up	\$6,000.00
d. Japanese Knot Weed	\$1,000.00

7. Other Services	
a. Street Lighting	\$2,000.00
8. Taxes Collected for Other Governments	0
9. Grants:	
a. Home owner grant equivalents	\$70,647.73
b. Fire Hall Grant	\$1,466.09
10. Contingency Amounts	\$24,980.34
11. Transfers into reserve funds	\$255,230.00
12. Repayment of moneys borrowed from reserve	0
TOTAL EXPENDITURES	\$723,067.12
BALANCE	\$0

Appendix A**Reserve Fund Balances****1. Capital Projects Reserve Fund**

Beginning balance as of January 1, 2011:	\$797
Transfers out	
i. to local revenue account:	\$125,000
ii. to _____ reserve fund:	\$0
Moneys borrowed	\$0
Transfers in	
i. from local revenue account:	\$127,615
ii. from _____ reserve fund:	\$0
Moneys repaid	\$0
Ending balance as of December 31, 2011:	\$3,412
<u>2. Income Stabilization Reserve Fund</u>	
Beginning balance as of January 1, 2011:	\$2,662
Transfers out	
i. to local revenue account:	\$94,033.58
ii. to _____ reserve fund:	\$0
Moneys borrowed	\$0
Transfers in	
i. from local revenue account:	\$127,615
ii. from _____ reserve fund:	\$0
Moneys repaid	\$0
Ending balance as of December 31, 2011:	\$36,243.42

**SLIAMMON FIRST NATION
ANNUAL RATES AMENDMENT LAW, 2011**

[Effective August 20, 2011]

WHEREAS:

A. The Council of the First Nation enacted the *Sliammon First Nation Annual Rates Law, 2011*; and

B. Certain provisions of the *Sliammon First Nation Annual Rates Law, 2011* need to be amended to correct errors and promote administrative efficiency.

NOW THEREFORE the Council of the Sliammon First Nation duly enacts as follows:

1. This Law may be cited as the *Sliammon First Nation Annual Rates Amendment Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act; and

“Annual Rates Law” means the *Sliammon First Nation Annual Rates Law, 2011*.

3. The First Nation’s annual rates for the taxation year 2011, attached as a Schedule to the Annual Rates Law, are hereby repealed and replaced with the annual rates for the taxation year 2011 attached as a Schedule to this Law.

4. The Schedule attached to this Law forms part of and is integral to this Law.

5. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission further to the Act.

THIS LAW IS HEREBY DULY ENACTED by Council on the 29th day of July, 2011, at Powell River, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Clint Williams]

Chief Clint Williams

[Robbi Wilson]

Councilor Robbi Wilson

[Bruce Point]

Councilor Bruce Point

[Denise Smith]

Councilor Denise Smith

[Clint Williams]

Councilor Clint Williams

Councilor Eugene Louie

Councilor Dillon Johnson

Councilor Gloria Francis

[David Louie]
Councilor David Louie

[Walter Paul]
Councilor Walter Paul

SCHEDULE

TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>British Columbia</u>	
Class 1 - Residential	7.64533
Class 2 - Utilities	32.01
Class 4 - Major Industry	0
Class 5 - Light Industry	0
Class 6 - Business and Other	18.4413
Class 7 - Forest Land	0
Class 8 - Recreational Property/Non-Profit Organization	0
Class 9 - Farm	0

**SPLATSIN FIRST NATION
PROPERTY ASSESSMENT LAW, 2011**

[Effective December 15, 2011]

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SCHEDULES

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VIII	Notice of Withdrawal
IX	Notice of Hearing
X	Order to Attend/Produce Documents
XI	Certification of Assessment Roll by Assessor

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Splatins First Nation deems it to be in the best interests of the Splatins First Nation to make a law for such purposes; and

C. The Council of the Splatsin First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Splatsin First Nation duly enacts as follows:

PART I CITATION

Citation

1. This Law may be cited as the *Splatsin First Nation Property Assessment Law, 2011*.

PART II DEFINITIONS AND REFERENCES

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessable property” means property that is liable to assessment under this Law;

“assessed value” means the market value of land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this Law;

“assessment” means a valuation and classification of an interest in land;

“Assessment Notice” means a notice containing the information set out in Schedule V;

“Assessment Review Board” means a board established by Council in accordance with Part IX;

“assessment roll” means a roll prepared pursuant to this Law, and includes a supplementary assessment roll, a revised assessment roll;

“assessor” means a person appointed by Council under subsection 3(1);

“chair” means the chair of the Assessment Review Board;

“Commission” means the First Nations Tax Commission established under the Act;

“complainant” means a person who commences an appeal of an assessment under this Law;

“Council” has the meaning given to that term in the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

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

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“manufactured home” means a structure, whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VII;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III;

“Notice of Hearing” means a notice containing the information set out in Schedule IX;

“Notice of Withdrawal” means a notice containing the information set out in Schedule VIII;

“Order to Attend/Provide Documents” means an order containing the information set out in Schedule X;

“party”, in respect of an appeal of an assessment under this Law, means the parties to an assessment appeal under section 32;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” means those categories of property established in subsection 6(10) for the purposes of assessment and taxation;

“Province” means the province of British Columbia;

“reserve” means any land set apart for the use and benefit of the Splatsin First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“revised assessment roll” means an assessment roll amended in accordance with section 12 of this Law;

“secretary” means the secretary of the Assessment Review Board appointed under section 25;

“Splatsin First Nation” means the Splatsin First Nation, being a band named in the schedule to the Act;

“supplementary assessment roll” means an assessment roll under section 19;

“tax administrator” means the person appointed by Council to that position under the Taxation Law;

“Taxation Law” means the *Splatsin First Nation Property Taxation Law, 2011*;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation; and

“taxes” includes

(a) all taxes imposed, levied, assessed or assessable under the Taxation Law, and all penalties, interest and costs added to taxes under the Taxation Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the Splatsin First Nation, and all penalties, interest and costs added to taxes under such a law.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 6(3)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this Law and such other duties as set out in this Law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the Splitsin First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

Application of Law

5. This Law applies to all interests in land.

PART IV ASSESSED VALUE

Assessment and Valuation

6.(1) The assessor must assess all interests in land that are subject to taxation under the Taxation Law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year before the taxation year for which the assessment applies.

(3) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date

(a) the interest in land was in the physical condition that it is in on October 31 following the valuation date; and

(b) the permitted use of the interest in land was the same as on October 31 following the valuation date.

(4) Paragraph (3)(a) does not apply to property referred to in paragraphs 18(3)(b) and (d) and the assessed value of property referred to in that section for an assessment roll must be determined as if on the valuation date the property was in the physical condition that it is in on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this Law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (5) and (6), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(10) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this Law and imposing taxes under the Taxation Law.

(11) The property classes established under subsection (10) are set out in Schedule I to this Law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(12) As an exception to subsection (11), Class 7 (forest land) must include only lands respecting which a licence or permit to cut timber has been issued under the *Indian Act*.

(13) The assessor must assess interests in land according to the property classes established under this Law.

(14) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(15) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(16) If a building or other improvement extends over more than one (1) property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(17) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder

of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(18) Except as otherwise provided in this Law, for the purposes of assessing interests in land the assessor must use

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

Exemption from Assessment

7. Notwithstanding any other provision in this Law, improvements designed, constructed or installed to provide emergency protection for persons or domestic animals in the event of a disaster or emergency within the meaning of the *Emergency Program Act* (British Columbia) are exempt from assessment under this Law.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

8.(1) The assessor may deliver a Request for Information containing the information set out in Schedule II, to a holder or a person who has disposed of assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The assessor may in all cases assess the assessable property based on the information available to him or her and is not bound by the information provided under subsection (1).

Inspections

9.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

- (3) Personal delivery of a Notice of Assessment Inspection is made
 - (a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and
 - (b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

- (4) A Notice of Assessment Inspection is considered to have been delivered
 - (a) if delivered personally, at the time personal delivery is made;
 - (b) if sent by mail, five (5) days after the day on which the notice is postmarked;
 - (c) if sent by fax, at the time indicated on the confirmation of transmission; and
 - (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

10.(1) On or before

- (a) January 31 for taxation years in which the assessor is a person other than British Columbia Assessment Authority, and
- (b) December 31 of the preceding year for taxation years in which the assessor is British Columbia Assessment Authority,

the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this Law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;

- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under the Taxation Law; and
- (g) any other information the assessor considers necessary or desirable.

Certification by Assessor

11. Forthwith following the completion of an assessment roll under this Law, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

12.(1) No later than March 31 after the certification of the assessment roll under section 11, the assessor must

- (a) modify the assessment roll to reflect all reconsideration decisions, corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must

- (a) certify in writing in substantially the form set out in Schedule XI that the revised assessment roll was completed in accordance with the requirements of this Law; and
- (b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and it is deemed to be effective as of the date the assessment roll was certified under section 11.

Validity of Assessment Roll

13. An assessment roll is effective on certification and, unless amended in accordance with this Law, by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the Splatsin First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

14.(1) On receipt by Council, the assessment roll is open to inspection in the Splatsin First Nation office by any person during regular business hours.

(2) In addition to inspection under subsection 14(1), Council may allow the assessment roll to be inspected electronically through an online service, provided that the information available online does not include any names or other identifying information about a holder or other person.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll

- (a) to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) to harass an individual.

(4) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

15.(1) On application by a holder, the tax administrator may omit or obscure the holder’s name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator’s opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder’s household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 14(1) or are otherwise accessible to the public.

Chargeholders

16.(1) Any person holding a charge on assessable property may, at any time, give notice, with full particulars of the nature, extent and duration of the charge, to the assessor and request that his or her name be added to the assessment roll in respect of that assessable property, for the duration of the charge.

(2) On receipt of a notice and request under this section, the assessor must enter the person's name and address on the assessment roll and provide copies of all assessment notices issued in respect of the assessable property.

Assessment Notice

17.(1) The assessor must, on or before

(a) January 31 for taxation years in which the assessor is a person other than British Columbia Assessment Authority, and

(b) December 31 of the preceding year for taxation years in which the assessor is British Columbia Assessment Authority,

mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the assessor.

(3) A person whose name appears in the assessment roll must give written notice to the assessor of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The assessor must provide, to any person who requests it and pays to the assessor the fee of six dollars (\$6.00), the information contained in the current Assessment Notice sent by the assessor.

PART VII**ERRORS AND OMISSIONS IN ASSESSMENT ROLL****Amendments by Assessor**

18.(1) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) Before March 16 in each year after the certification of an assessment roll under section 11, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

(a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in

- (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
- (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(b) after October 31 and before the following January 1, a manufactured home is moved to a new location or destroyed;

(c) after October 31 and before the following January 1, a manufactured home is placed on land that has been assessed or the manufactured home is purchased by the holder of land that has been assessed; and

(d) improvements, other than a manufactured home, that

- (i) are substantially damaged or destroyed after October 31 and before the following January 1, and
- (ii) cannot reasonably be repaired or replaced before the following January 1.

(4) Except as provided in section 19, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after March 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

19.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that any interest in land

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll, or

(b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary assessment roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 11 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, after March 31, the assessor finds that an interest in land

(a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year, or

(b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to

(c) a holder's failure to disclose,

(d) a holder's concealment of particulars relating to assessable property,

(e) a person's failure to respond to a request for information under subsection 8(1), or

(f) a person's making of an incorrect response to a request for information under subsection 8(1),

as required under this Law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 11 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this Law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board after March 31 in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this Law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 11 in respect of the assessable property affected.

PART VIII

RECONSIDERATION OF ASSESSMENT

Reconsideration by Assessor

20.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this Law.

(3) A request for reconsideration of an assessment must

- (a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property;
- (b) be made in writing and include the information set out in Schedule VI; and
- (c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

- (a) advise the person who requested the reconsideration that the assessor confirms the assessment; or
- (b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

- (a) amend the assessment roll as necessary to reflect the modified assessment;
- (b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and
- (c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

PART IX

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

21.(1) Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 18(1); and
- (b) hear and determine assessment appeals under this Law.

(2) The Assessment Review Board must consist of not less than three (3) members, including at least one (1) member who is a member of the law society of the Province and at least one (1) member who has experience in assessment appeals in the Province.

(3) Each member of the Assessment Review Board must hold office for a period of three (3) years unless the member resigns or is removed from office in accordance with this Law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

22.(1) The Splatstsin First Nation must remunerate

- (a) the chair and any replacement chair appointed to act for his or her services at the rates established from time to time for a part-time chair of the British Columbia Property Assessment Appeal Board, and
- (b) a member of the Assessment Review Board and any replacement member appointed to act, other than the chair or a replacement chair appointed to act,

for his or her services at the rates established from time to time for a part-time member of the British Columbia Property Assessment Appeal Board, for time spent on activities related to the Assessment Review Board.

(2) The Splatsin First Nation must reimburse a member of the Assessment Review Board and a replacement member for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Conflicts of Interest

23.(1) A person must not serve as a member of the Assessment Review Board if the person

- (a) has a personal or financial interest in the assessable property that is the subject of an appeal;
- (b) is the Chief of the Splatsin First Nation or a member of Council;
- (c) is an employee of the Splatsin First Nation; or
- (d) has financial dealings with the Splatsin First Nation, which might reasonably give rise to a conflict of interest or impair that person’s ability to deal fairly and impartially with an appeal, as required under the terms of this Law.

(2) For the purposes of paragraph (1)(a), membership in the Splatsin First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

24.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

- (2) The chair must
 - (a) supervise and direct the work of the Assessment Review Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this Law;
 - (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
 - (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

25.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

- (2) The secretary of the Assessment Review Board must
- (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
 - (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Removal of Member

26. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member

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

Duty of Member

27. In performing their duties under this Law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART X

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

- 28.** The Assessment Review Board
- (a) must consider and determine assessor recommendations made under subsection 18(1) for changes to the assessment roll; and
 - (b) must hear and determine appeals made under this Part.

Notice of Appeal

29.(1) Any person, including without limitation the Splitsin First Nation and the assessor, may appeal an assessment or a reconsideration of an assessment of assessable property to the Assessment Review Board by delivering

- (a) a completed Notice of Appeal,
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30.00),

to the assessor within sixty (60) days after the date on which the Assessment Notice was mailed or e-mailed to the persons named on the assessment roll in respect of the assessable property.

- (2) The address for delivery of a Notice of Appeal to the assessor is

Assessment Review Board
c/o Splatsin First Nation Administration Office
104 – 204 Vernon Street
P.O. Box 460
Enderby, BC V0E 1V0
Phone: 250-838-6496 or 1-877-838-6497.

- (3) The grounds for an appeal may be in respect of one or more of the following:

- (a) the assessed value of the property;
- (b) the assessment classification of the property;
- (c) the applicability of an exemption to the property;
- (d) any alleged error or omission in an assessment or Assessment Notice; and
- (e) the liability of the holder to taxation under the Taxation Law.

- (4) Where an appeal is commenced with respect to a supplementary assessment, the appeal must be confined to the supplementary assessment.

Agents and Solicitors

30. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

31.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 18(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal or the assessor recommendation.

(2) The chair must, at least thirty (30) days before the hearing, deliver a Notice of Hearing setting out the date, time and place of the hearing, to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 18(1) where the recommendation

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

- 32.** The parties in a hearing, except as provided in subsection 31(3), are
- (a) the complainant;
 - (b) the holder of the assessable property, if not the complainant;
 - (c) the assessor; and
 - (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

33. The assessor must, without delay, deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

34. Subject to section 47, the Assessment Review Board must commence a hearing within ninety (90) days after delivery of the Notice of Appeal to the assessor or receipt of an assessor recommendation under subsection 18(1), unless all parties consent to a delay.

Daily Schedule

- 35.(1)** The chair must
- (a) create a daily schedule for the hearings of the Assessment Review Board; and
 - (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals and assessor recommendations in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

36.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this Law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross-examination of witnesses as reasonably

required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross-examination of a witness if it is satisfied that the examination or cross-examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

Maintaining Order at Hearings

37.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

38.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

39.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three (3) members present at any time.

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

Decisions

40. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

41. The Assessment Review Board may conduct a single hearing of two (2) or more appeals or assessor recommendations related to the same assessment if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

42. Subject to this Law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

43.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to

- (a) attend a hearing to give evidence, or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend/Provide Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under paragraph (1)(a), the Assessment Review Board must pay to the person a twenty dollar (\$20.00) witness fee plus reasonable travel expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3),

- (a) the chair must sign and issue an Order to Attend/Provide Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20.00) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under this section.

Adjournments

44. The Assessment Review Board may

(a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

(b) at any time during a hearing, adjourn the hearing.

Costs

45. The Assessment Review Board may make orders

(a) requiring a party to pay all or part of the costs of another party in respect of the appeal,

(b) requiring a party to pay all or part of the costs of the Assessment Review Board in respect of the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

46.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must

(a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given; and

(b) decide the appeal in accordance with the court's opinion.

Matters before the Courts

47. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

(a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;

- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

48.(1) A complainant may withdraw an appeal under this Part by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

49.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25.00).

(3) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (2), provided that assessment and property tax information must not be obscured or omitted.

Delivery of Documents under this Part

50.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with the individual or with a person at least eighteen (18) years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation; and

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

- (c) if sent by fax, at the time indicated on the confirmation of transmission; or
- (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Appeals

51.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 49(1).

PART XI

GENERAL PROVISIONS

Disclosure of Information

52.(1) The tax administrator, the assessor, a member of the Assessment Review Board, the secretary or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

- (a) in the course of administering this Law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

53. Notwithstanding section 52, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

54. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this Law 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, Assessment Notice, or any notice given under this Law; or
- (c) a failure of the Splitsin First Nation, tax administrator or the assessor to do something within the required time.

Notices

55.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the assessment roll.

(2) Except where otherwise provided in this Law

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

56.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

57. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of December, 2011, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Wayne M. Christian]

Chief Wayne M. Christian

[Ron Christian]

Councillor Ron Christian

[Lawrence (Randy) Williams]

Councillor Lawrence (Randy) Williams

[George William]

Councillor George William

[Jean M. Brown]

Councillor Jean M. Brown

[by conference call]

Councillor Shannon Jones

SCHEDULE I**PROPERTY CLASSES**

Class 1 - Residential

Class 2 - Utilities

Class 4 - Major Industry

Class 5 - Light Industry

Class 6 - Business and Other

Class 7 - Forest Land

Class 8 - Recreational Property/Non-Profit Organization

Class 9 - Farm

SCHEDULE II

(Subsection 8(1))

**REQUEST FOR INFORMATION BY ASSESSOR
FOR THE SPLATSIN FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 8 of the *Splatsin First Nation Property Assessment Law, 2011*, I request that you provide to me, in writing, no later than _____ [Note: **must be a date that is at least fourteen (14) days from the date of delivery of the request**], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

Assessor for the Splatsin First Nation

Dated: _____, 20__ .

SCHEDULE III

(Subsection 9(2))

NOTICE OF ASSESSMENT INSPECTION

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "assessable property")

DATE: _____

TAKE NOTICE that, pursuant to section 9 of the *Splatsin First Nation Property Assessment Law, 2011*, the assessor for the Splatsin First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Splatsin First Nation

Dated: _____, 20__ .

SCHEDULE IV

(Subsection 14(3))

**DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION**

I, _____ [name], of _____ [address],
_____ [city], _____ [province], _____ [postal code], declare
and certify that I will not use the assessment roll or information contained in the
assessment roll to obtain names, addresses or telephone numbers for solicitation
purposes, whether the solicitations are made by telephone, mail or any other means,
or to harass an individual.

I further declare and certify that any assessment information I receive will be used
for the following purpose(s):

- (1) a complaint or appeal under the *Splatsin First Nation Property Assessment Law, 2011*;
- (2) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (3) other: _____

Name: _____
(please print)

Signature: _____

Dated: _____, 20__ .

SCHEDULE V
(Subsection 17(1))

ASSESSMENT NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the Splatsin First Nation and delivered to the Council of the Splatsin First Nation.

The following person(s) is/are the holders of the interest in land: [Name(s) & addresses]

The interest in land is classified as:

The assessed value by classification of the interest in land is:

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may, within thirty (30) days of the date of mailing of this notice, request a reconsideration of this assessment by delivering a written request for reconsideration in the form specified in the *Splatsin First Nation Property Assessment Law, 2011*. Within fourteen (14) days of receipt by the assessor of your request for reconsideration, the assessor will review the assessment and provide you with the results of the reconsideration. If the assessor determines that the property should have been assessed differently, the assessor will offer to modify the assessment.

AND TAKE NOTICE that you may, within sixty (60) days of the date of mailing of this notice, appeal this assessment to the Assessment Review Board. The Notice of Appeal must be in writing in the form specified in the *Splatsin First Nation Property Assessment Law, 2011*.

Tax Administrator for the Splatsin First Nation

Dated: _____, 20__ .

SCHEDULE VI
(Subsection 20(3))

REQUEST FOR RECONSIDERATION OF ASSESSMENT

TO: Assessor for the Splatsin First Nation

Assessor for the Splatsin First Nation
c/o Splatsin First Nation Administration Office
104 – 204 Vernon Street
P.O. Box 460
Enderby, BC V0E 1V0
Phone: 250-838-6496 or 1-877-838-6497

PURSUANT to the provisions of the *Splatsin First Nation Property Assessment Law, 2011*, I hereby request a reconsideration of the assessment of the following interest in land:

[description of the interest in land as described in the Assessment Notice]

I am: ___ a holder of the interest in land

___ named on the assessment roll in respect of this interest in land

This request for a reconsideration of the assessment is based on the following reasons:

- (1)
- (2)
- (3)

[description of the reasons in support of the request in as much detail as possible]

Address and telephone number at which applicant can be contacted:

Name of Applicant (please print)

Signature of Applicant

Dated: _____, 20__ .

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE VII
(Subsection 29(1))

NOTICE OF APPEAL TO ASSESSMENT REVIEW BOARD

TO: Assessor for the Splatsin First Nation
Assessment Review Board
c/o Splatsin First Nation Administration Office
104 – 204 Vernon Street
P.O. Box 460
Enderby, BC V0E 1V0
Phone: 250-838-6496 or 1-877-838-6497

PURSUANT to the provisions of the *Splatsin First Nation Property Assessment Law, 2011*, I hereby appeal the assessment/reconsideration of the assessment of the following interest in land:

[description of the assessable property, including assessment roll number, as described in the Assessment Notice]

The grounds for the appeal are:

- (1)
- (2)
- (3)

[description of the grounds for the appeal in as much detail as possible]

Complainant’s mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on complainant’s behalf in respect of this appeal:

The required fee of thirty dollars (\$30.00) is enclosed with this Notice of Appeal.

Name of Complainant (please print)

Signature of Complainant (or representative)

Dated: _____, 20__ .

NOTE: A copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VIII

(Subsection 48(1))

NOTICE OF WITHDRAWAL

TO: Chair, Assessment Review Board for the Splatsin First Nation

Assessment Review Board
c/o Splatsin First Nation Administration Office
104 – 204 Vernon Street
P.O. Box 460
Enderby, BC V0E 1V0
Phone: 250-838-6496 or 1-877-838-6497

PURSUANT to the provisions of the *Splatsin First Nation Property Assessment Law, 2011* I hereby withdraw my appeal of the assessment of the following interest in land:

[Description of interest in land]

Date of Notice of Appeal: _____

Name of Complainant (please print)

Signature of Complainant
(or representative)

Dated: _____, 20__ .

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE IX

(Subsection 31(2))

NOTICE OF HEARING

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

Complainant in respect of this appeal: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal/assessor recommendation from the assessment/reconsideration of the assessment of the above-noted interest in land at:

Date: _____, 20__ [Note: must be a date that is at least thirty (30) days from the date of delivery of the notice]

Time: _____ (A.M./P.M.)

Location: _____ [address]

AND TAKE NOTICE that you should bring to the hearing _____ (__) [number] copies of all relevant documents in your possession respecting this appeal.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

NOTE: All submissions and documents received in respect of the appeal will be forwarded to all parties.

Chair, Assessment Review Board

Dated: _____, 20__ .

SCHEDULE X
(Subsection 43(1))

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Splatsin First Nation in respect of the assessment of _____ [description of interest in land].

The Assessment Review Board believes that you may have information [OR documents] that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to [indicate the applicable provisions below]:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20__

Time: _____ (A.M./P.M.)

Location: _____ [address]

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A twenty dollar (\$20.00) witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents [list documents] OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, on or before _____ at

Assessment Review Board
c/o Splatsin First Nation Administration Office
104 – 204 Vernon Street
P.O. Box 460
Enderby, BC V0E 1V0
Phone: 250-838-6496 or 1-877-838-6497.

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

Chair, Assessment Review Board

Dated: _____, 20__.

SCHEDULE XI

(Section 11 and subsection 12(2))

CERTIFICATION OF ASSESSMENT ROLL BY ASSESSOR

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Splatsin First Nation, hereby certify that this is the Splatsin First Nation [revised/supplementary] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Splatsin First Nation Property Assessment Law, 2011*.

(Signature of Assessor)

Dated _____, 20__ at _____, _____.
(City) (Province)

**SPLATSIN FIRST NATION
PROPERTY TAXATION LAW, 2011**

[Effective December 15, 2011]

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SCHEDULES

I	Request for Information by Tax Administrator
II	Tax Notice
III	Costs Payable by Debtor Arising from Seizure and Sale of Personal Property
IV	Tax Certificate
V	Tax Arrears Certificate
VI	Notice of Seizure and Sale of Personal Property
VII	Notice of Sale of Seized Personal Property
VIII	Notice of Seizure and Assignment of Taxable Property
IX	Notice of Sale of a Right to Assignment of Taxable Property
X	Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands;

B. The Council of the Splatsin First Nation deems it to be in the best interests of the First Nation to make a law for such purposes; and

C. The Council of the Splatsin First Nation has given notice of this law and has considered any representations received by the Council, in accordance with the requirements of the *First Nations Fiscal and Statistical Management Act*;

NOW THEREFORE the Council of the Splatsin First Nation duly enacts as follows:

**PART I
CITATION**

Citation

1. This Law may be cited as the *Splatsin First Nation Property Taxation Law, 2011*.

**PART II
DEFINITIONS AND REFERENCES**

Definitions and References

2.(1) In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations enacted under that Act;

“assessed value” has the meaning given to that term in the Assessment Law;

“Assessment Law” means the *Splatsin First Nation Property Assessment Law, 2011*;

“Assessment Review Board” means the assessment review board established under the Assessment Law;

“assessment roll” has the meaning given to that term in the Assessment Law;

“assessor” means a person appointed to that position under the Assessment Law;

“Commission” means the First Nations Tax Commission established under the Act;

“Council” has the meaning given to that term in the Act;

“debtor” means a person liable for unpaid taxes imposed under this Law;

“expenditure law” means an expenditure law enacted under paragraph 5(1)(b) of the Act;

“FMB” means the First Nations Financial Management Board established under the Act;

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

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land,
- (b) is in actual occupation of the interest in land,
- (c) has any right, title, estate or interest in the interest in land, or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“local revenue account” means the local revenue account referred to in section 13 of the Act;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 20(1) and (2) of the *Indian Act*;

“manufactured home” has the meaning given to that term in the Assessment Law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule X;

“Notice of Sale of a Right to Assignment of Taxable Property” means a notice containing the information set out in Schedule IX;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule VII;

“Notice of Seizure and Assignment of Taxable Property” means a notice containing the information set out in Schedule VIII;

“Notice of Seizure and Sale” means a notice containing the information set out in Schedule VI;

“person” includes a partnership, syndicate, association, corporation and the personal or other legal representatives of a person;

“property class” has the meaning given to that term in the Assessment Law;

“Province” means the province of British Columbia;

“registry” means any land registry in which interests in land are registered;

“reserve” means any land set apart for the use and benefit of the Splatshin First Nation within the meaning of the *Indian Act*;

“resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;

“Splatsin First Nation” means the Splatsin First Nation, being a band named in the schedule to the Act;

“Splatsin First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the Splatsin First Nation or all of the members of the Splatsin First Nation;

“tax administrator” means a person appointed by Council under subsection 3(1) to administer this Law;

“Tax Arrears Certificate” means a certificate containing the information set out in Schedule V;

“Tax Certificate” means a certificate containing the information set out in Schedule IV;

“Tax Notice” means a notice containing the information set out in Schedule II;

“tax roll” means a list prepared pursuant to this Law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this Law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” include

(a) all taxes imposed, levied, assessed or assessable under this Law, and all penalties, interest and costs added to taxes under this Law, and

(b) for the purposes of collection and enforcement, all taxes imposed, levied, assessed or assessable under any other local revenue law of the Splatsin First Nation, and all penalties, interest and costs added to taxes under such a law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this Law, references to a Part (e.g. Part I), section (e.g. section 1), subsection (e.g. subsection 2(1)), paragraph (e.g. paragraph 3(4)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this Law, except where otherwise stated.

PART III

ADMINISTRATION

Tax Administrator

3.(1) Council must, by resolution, appoint a tax administrator to administer this Law on the terms and conditions set out in the resolution.

(2) The tax administrator must fulfill the responsibilities given to the tax administrator under this Law and the Assessment Law.

(3) The tax administrator may, with the consent of the senior administrator for the Splitsin First Nation, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the Splitsin First Nation.

(4) The tax administrator's responsibilities include

(a) the collection of taxes and the enforcement of payment under this Law; and

(b) the day to day management of the local revenue account of the Splitsin First Nation.

Authorization of Financial Management Board

4. Notwithstanding any other provision of this Law, if the FMB gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the FMB to act as agent of the Splitsin First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

PART IV

LIABILITY FOR TAXATION

Application of Law

5. This Law applies to all interests in land.

Tax Liability

6.(1) Except as provided in Part V, all interests in land are subject to taxation under this Law.

(2) Taxes levied under this Law are a debt owed to the Splitsin First Nation, recoverable by the Splitsin First Nation in any manner provided for in this Law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Taxes are due and payable under this Law notwithstanding any proceeding initiated or remedy sought by a taxpayer respecting his or her liability to taxation under this Law.

(5) Any person who shares the same interest in taxable property is jointly and severally liable to the Splitsin First Nation for all taxes imposed on that taxable property under this Law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including, for clarity, interest, penalties and costs as provided in this Law.

Tax Refunds

7.(1) Where a person is taxed in excess of the proper amount in a taxation year, the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the Splatsin First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this Law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the Splatsin First Nation;
- (b) the interest rate during each successive three (3) month period beginning on January 1, April 1, July 1 and October 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the Splatsin First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded; and
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid.

PART V

EXEMPTIONS FROM TAXATION

Exemptions

8.(1) The following interests in land are exempt from taxation under this Law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the Splatsin First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the Splatsin First Nation or a Splatsin First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;

- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the Splatsin First Nation, the Splatsin First Nation, or a Splatsin First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the Splatsin First Nation, the Splatsin First Nation, or a Splatsin First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART VI

GRANTS AND TAX ABATEMENT

Grants for Surrounding Land

9. Where a building is exempted from taxation under this Law, Council may provide to the holder a grant equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

10.(1) Council may provide for a grant to a holder:

- (a) where the holder is a charitable, philanthropic or other not-for-profit corporation, and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation;
- (b) where the holder would be entitled to a grant under the provisions of the *Home Owner Grant Act* (British Columbia) if the holder's property was subject to taxation by a local government.

(2) Grants provided under subsection (1)

- (a) may be given only to a holder of property that is taxable in the current taxation year;
- (b) must be in an amount equal to or less than the taxes payable on the property in the current taxation year, less any other grants, abatements and offsets; and
- (c) must be used only for the purposes of paying the taxes owing on the property in the current taxation year.

(3) A grant under paragraph (1)(b) must be in an amount that is not more than the amount to which a person would be entitled under the *Home Owner Grant Act* (British Columbia) if the holder's property was subject to taxation by a local government.

(4) Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure law.

PART VII LEVY OF TAX

Tax Levy

11.(1) On or before May 28 in each taxation year, Council must adopt a law setting the rate of tax to be applied to each property class.

(2) A law setting the rate of tax may establish different tax rates for each property class.

(3) Taxes must be levied by applying the rate of tax against each one thousand dollars (\$1,000.00) of assessed value of the interest in land.

(4) Taxes levied under this Law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land.

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

12.(1) Taxes are due and payable on or before July 2 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the Splatsin First Nation during normal business hours, by cheque, money order or cash.

(3) Payment of taxes made by cheque or money order must be made payable to the Splatsin First Nation.

PART VIII TAX ROLL AND TAX NOTICE

Tax Roll

13.(1) On or before June 1 in each taxation year, the tax administrator must create a tax roll for that taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
 - (b) the name and address of the holder entered on the assessment roll with respect to the property;
 - (c) the name and address of every person entered on the assessment roll with respect to the property;
 - (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
 - (e) the amount of taxes levied on the property in the current taxation year under this Law; and
 - (f) the amount of any unpaid taxes from previous taxation years.
- (3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:
- (a) the amount of taxes levied on the property in the current taxation year under this Law; and
 - (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

14.(1) On or before June 1 in each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this Law, and
 - (b) each person whose name appears on the tax roll in respect of the property,
- to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under the Assessment Law and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all tax notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under Part IX.

Amendments to Tax Roll and Tax Notices

15.(1) Where the assessment roll has been revised in accordance with the Assessment Law, or where a supplementary assessment roll is issued in accordance with the Assessment Law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this Law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 7.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

16.(1) If a property is subdivided, by lease or other legal instrument, before June 1 in the taxation year, the tax administrator may

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under the Assessment Law; and

(b) on making an apportionment under paragraph (a), record the apportionment on the tax roll in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

Requests for Information

17.(1) The tax administrator may deliver a Request for Information containing the information set out in Schedule I, to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this Law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IX

PERIODIC PAYMENTS

Taxes as Percentage of Rental Payment

18.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an 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.

(2) Where the Splatsin First Nation 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 will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART X

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

19. On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

20.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land, and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is thirty dollars (\$30.00) for each tax roll folio searched.

PART XI

PENALTIES AND INTEREST

Penalty

21.(1) If all or any portion of taxes levied under this Law remain unpaid after July 2 of the year in which they are levied, a penalty of five percent (5%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

(2) If all or any portion of taxes levied under this Law remain unpaid after October 31 of the year in which they are levied, a further penalty of five percent (5%)

of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

Interest

22. If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at fifteen percent (15%) per year.

Application of Payments

23. Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year, and third, to unpaid taxes for the current taxation year.

PART XII

REVENUES AND EXPENDITURES

Revenues and Expenditures

24.(1) All revenues raised under this Law must be placed into a local revenue account, separate from other moneys of the Splatsin First Nation.

(2) Revenues raised include

(a) taxes, including, for clarity, interest, penalties and costs, as set out in this Law; and

(b) payments-in-lieu of taxes.

(3) An expenditure of revenue raised under this Law must be made under the authority of an expenditure law.

Reserve Funds

25.(1) Reserve funds established by Council must

(a) be established in an expenditure law; and

(b) comply with this section.

(2) Except as provided in this section, moneys in a reserve fund must be deposited in a separate account and the moneys and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) Council may, by expenditure law,

(a) transfer moneys in a capital purpose reserve fund to another reserve fund or account provided that all projects for which the reserve fund was established have been completed;

(b) transfer moneys in a non-capital purpose reserve fund to another reserve fund or account; and

(c) borrow moneys from a reserve fund where not immediately required, on condition that the Splatsin First Nation repay the amount borrowed plus interest

on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the Splitsin First Nation, no later than the time when the moneys are needed for the purposes of that reserve fund.

- (4) As an exception to paragraph (3)(c), where the FMB has
- (a) assumed third-party management of the local revenue account of the Splitsin First Nation, and
 - (b) determined that moneys must be borrowed from a reserve fund to meet the financial obligations of the Splitsin First Nation,

the FMB may, acting in the place of Council, borrow moneys from a reserve fund by expenditure law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator may invest those moneys only in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

26.(1) The liability referred to in subsection 6(2) is a debt recoverable by the Splitsin First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this Law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this Law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Before commencing enforcement proceedings under Parts XIV, XV and XVI, the tax administrator must request authorization from Council by resolution.

Tax Arrears Certificate

27.(1) Before taking any enforcement measures or commencing any enforcement proceedings under Parts XIV, XV and XVI and subject to subsection (2), the tax administrator must issue a Tax Arrears Certificate and deliver it to every person named on the tax roll in respect of that property.

(2) A Tax Arrears Certificate must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

28.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must maintain a list of all liens created under this Law.

(3) A lien listed under subsection (2) has priority over any unregistered or registered charge, claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay.

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or recording in the list of liens.

Delivery of Documents in Enforcement Proceedings

29.(1) This section applies to this Part and Parts XIV, XV and XVI.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

- (b) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and
 - (c) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.
- (4) A document is considered to have been delivered
 - (a) if delivered personally, on the day that personal delivery is made; and
 - (b) if sent by registered mail, on the fifth day after it is mailed.
 - (5) Copies of notices must be delivered
 - (a) where the notice is in respect of taxable property, to all persons named on the tax roll in respect of that taxable property; and
 - (b) where the notice is in respect of personal property, to all holders of security interests in the personal property registered under the laws of the Province.

PART XIV

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

30.(1) Where taxes remain unpaid more than thirty (30) days after a Tax Arrears Certificate is issued to a debtor, the tax administrator may recover the amount of unpaid taxes, with costs, by seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this Law.

(3) The costs payable by the debtor under this section are set out in Schedule III.

Notice of Seizure and Sale

31.(1) Before proceeding under subsection 30(1), the tax administrator must deliver to the debtor a Notice of Seizure and Sale.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure and Sale, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property described in the Notice of Seizure and Sale that is in the possession of the debtor and is located on the reserve.

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Sale of Seized Personal Property

32.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

33.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 32(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Registered Security Interests

34. The application of this Part to the seizure and sale of personal property subject to a registered security interest is subject to any laws of the Province regarding the seizure and sale of such property.

Proceeds of Sale

35.(1) The proceeds from the sale of seized personal property must be paid to any holders of registered security interests in the property and to the Splatsin First Nation in order of their priority under the laws applicable in the Province, and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined or, pursuant to any applicable rules of court, pay it into a court of competent jurisdiction.

PART XV

SEIZURE AND ASSIGNMENT OF TAXABLE PROPERTY

Seizure and Assignment of Taxable Property

36.(1) Where taxes remain unpaid more than nine (9) months after a Tax Arrears Certificate is issued, the tax administrator may levy the amount of unpaid taxes by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure and Assignment of Taxable Property on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure and Assignment of Taxable Property is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

37.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 41(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

38.(1) A Notice of Sale of a Right to Assignment of Taxable Property must be

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the Splitsin First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to Minister

39. The tax administrator must, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this Law.

Subsisting Rights

40. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection 41(1);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

41.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the Splatsin First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1),
 - (a) if the right to an assignment was sold to a bidder, the Splatsin First Nation must, without delay, repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

(3) No assignment of taxable property must be made until the end of the redemption period provided for in subsection (1).

(4) Subject to a redemption under subsection (2), at the end of the redemption period, the Splatsin First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 38(3).

Assignment of Taxable Property

42.(1) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, to obtain the interest or right constituting the taxable property.

(2) The tax administrator must register an assignment of any taxable property assigned in accordance with this Law in every registry in which the taxable property is registered at the time of the assignment.

- (3) An assignment under subsection 41(4) operates

(a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered under subsection (2), except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(4) Upon assignment under subsection 41(4), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

43.(1) At the end of the redemption period, the proceeds from the sale of a right to assignment of taxable property must be paid

(a) first, to the Splatsin First Nation, and

(b) second, to any other holders of registered interests in the property in order of their priority at law,

and any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined or, pursuant to any applicable rules of court, pay it into a court of competent jurisdiction.

Resale by Splatsin First Nation

44.(1) If the right to assignment of taxable property is purchased by the Splatsin First Nation under subsection 38(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this Law.

PART XVI

DISCONTINUANCE OF SERVICES

Discontinuance of Services

45.(1) Subject to this section, the Splatsin First Nation may discontinue any service it provides to the taxable property of a debtor if

(a) revenues from this Law or any property taxation law enacted by the Splatsin First Nation are used to provide that service to taxpayers; and

(b) taxes remain unpaid by a debtor more than thirty (30) days after a Tax Arrears Certificate was delivered to the debtor.

(2) At least thirty (30) days before discontinuing any service, the tax administrator must deliver to the debtor and to any locatee with an interest in the taxable property a Notice of Discontinuance of Services.

(3) The Splatsin First Nation must not discontinue

(a) fire protection or police services to the taxable property of a debtor;

(b) water or garbage collection services to taxable property that is a residential dwelling; or

(c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVII

GENERAL PROVISIONS

Disclosure of Information

46.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this Law must not disclose the information or records except

(a) in the course of administering this Law or performing functions under it;

(b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or

(c) in accordance with subsection (2).

(2) The tax administrator may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

47. Notwithstanding section 46, Council may disclose information and records to a third party for research purposes, including statistical research, provided

(a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or

(b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

48. Nothing under this Law must be rendered void or invalid, nor must the liability of any person to pay tax or any other amount under this Law 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 a tax roll, Tax Notice, or any notice given under this Law; or
- (c) a failure of the Splitsin First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

49.(1) No person may commence an action or proceeding for the return of money paid to the Splitsin First Nation, whether under protest or otherwise, on account of a demand, whether valid or invalid, for taxes or any other amount paid under this Law, after the expiration of six (6) months from the date the cause of action first arose.

(2) If a person fails to start an action or proceeding within the time limit prescribed in this section, then money paid to the Splitsin First Nation must be deemed to have been voluntarily paid.

Notices

50.(1) Where in this Law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on the tax roll.

(2) Except where otherwise provided in this Law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Interpretation

51.(1) The provisions of this Law are severable, and where any provision of this Law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this Law and

the decision that it is invalid must not affect the validity of the remaining portions of this Law.

(2) Where a provision in this Law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this Law that are in the singular include the plural, and words in the plural include the singular.

(4) This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this Law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

52. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 9th day of December, 2011, at Enderby, in the Province of British Columbia.

A quorum of Council consists of four (4) members of Council.

[Wayne M. Christian]

Chief Wayne M. Christian

[Ron Christian]

Councillor Ron Christian

[Lawrence (Randy) Williams]

Councillor Lawrence (Randy) Williams

[George William]

Councillor George William

[Jean M. Brown]

Councillor Jean M. Brown

[by conference call]

Councillor Shannon Jones

SCHEDULE I

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE SPLATSIN FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to section 17 of the *Splatsin First Nation Property Taxation Law, 2011*, I request that you provide to me, in writing, no later than _____ [**Note: must be a date that is at least fourteen (14) days from the date of request**], the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Splatsin First Nation

Dated: _____, 20__ .

SCHEDULE II
TAX NOTICE

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Splatsin First Nation Property Taxation Law, 2011*, taxes in the amount of _____ dollars (\$____) are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before July 2. Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Splatsin First Nation located at

104 – 204 Vernon Street
P.O. Box 460
Enderby, BC V0E 1V0
Phone: 250-838-6496 or 1-877-838-6497

during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by July 2 shall incur penalties and interest in accordance with the *Splatsin First Nation Property Taxation Law, 2011*.

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

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid taxes (previous years)	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable	\$ _____

Tax Administrator for the Splatsin First Nation

Dated: _____, 20____.

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE III

**COSTS PAYABLE BY DEBTOR ARISING FROM
 SEIZURE AND SALE OF PERSONAL PROPERTY**

For costs arising from the seizure and sale of personal property:

- | | |
|---|--------------------------------|
| 1. For preparation of a notice | \$35.00 |
| 2. For service of notice on each person or place
by the Splatsin First Nation | \$35.00 |
| 3. For service of notice on each person or place by
a process server, bailiff or delivery service | actual cost |
| 4. For advertising in newspaper | actual cost |
| 5. For staff time spent in conducting a seizure and
sale of personal property, not including costs
otherwise recovered under this Schedule | \$35.00 per person
per hour |
| 6. Actual costs incurred by the Splatsin First Nation
for the seizure, storage and sale of personal property
will be charged based on receipts. | |

SCHEDULE IV
TAX CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Splatsin First Nation Property Taxation Law, 2011*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of _____ dollars (\$_____) are due and owing on the above-referenced interest in land as of the date of this certificate.

The following persons are jointly and severally liable for all unpaid taxes:

Tax Administrator for the Splatsin First Nation

Dated: _____, 20__ .

SCHEDULE V
TAX ARREARS CERTIFICATE

In respect of the interest in land described as: _____ and pursuant to the *Splatsin First Nation Property Taxation Law, 2011*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

- Taxes: \$ _____
- Penalties: \$ _____
- Interest: \$ _____
- Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If all or any portion of the tax debt is not paid on or before _____, a further penalty of _____ dollars (\$ _____) will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of fifteen percent (15%) per year.

Payments must be made at the offices of the Splatsin First Nation located at

104 – 204 Vernon Street
P.O. Box 460
Enderby, BC V0E 1V0
Phone: 250-838-6496 or 1-877-838-6497

during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

Tax Administrator for the Splatsin First Nation

Dated: _____, 20__ .

SCHEDULE VI

NOTICE OF SEIZURE AND SALE OF PERSONAL PROPERTY

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within SEVEN (7) days after delivery of this notice may result in the tax administrator, pursuant to section 30 of the *Splatsin First Nation Property Taxation Law, 2011*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the _____ newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

Tax Administrator for the Splatsin First Nation

Dated: _____, 20__ .

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE VII

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Splat-sin First Nation will take place on _____, 20____ at _____ o'clock at _____ [location].

The following personal property, seized pursuant to section ___ of the *Splat-sin First Nation Property Taxation Law, 2011*, will be sold at the public auction:

[general description of the goods]

The proceeds of sale of the seized property shall be paid to any holders of registered security interests in the property and to the Splat-sin First Nation in order of their priority under the laws applicable in the Province of British Columbia and any remaining proceeds shall be paid to the debtor.

Tax Administrator for the Splat-sin First Nation

Dated: _____, 20____ .

SCHEDULE VIII

**NOTICE OF SEIZURE AND ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the “taxable property”)

TAKE NOTICE that taxes, penalties and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt within six (6) months after service of this Notice may result in the tax administrator, pursuant to section 36 of the *Splatsin First Nation Property Taxation Law, 2011*, seizing and selling a right to an assignment of the taxable property by public tender [auction] as follows:

1. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Splatsin First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will
 - (a) publish a Notice of Sale of a Right to Assignment of Taxable Property in the _____ newspaper at least once in each of the four (4) weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Right to Assignment of Taxable Property in a prominent place on the reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of a Right to Assignment of Taxable Property will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

5. The tax administrator will conduct the public tender [auction] at the time and place set out in the Notice of Sale of a Right to Assignment of Taxable Property, unless it is necessary to adjourn in which case a further notice will be published.
6. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Splitsin First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
7. The debtor may redeem the right to an assignment of the taxable property after the sale by paying to the Splitsin First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the right to an assignment is redeemed, the Splitsin First Nation will, without delay, repay to the bidder the amount of the bid.
8. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Splitsin First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Council of the Splitsin First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to an assignment of the taxable property.
10. The tax administrator will register the assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.
11. An assignment of the taxable property operates
 - (a) as a transfer to the bidder or the Splitsin First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
12. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the

debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the Splatsin First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Splatsin First Nation Property Taxation Law, 2011*.

Tax Administrator for the Splatsin First Nation

Dated: _____, 20____ .

SCHEDULE IX

**NOTICE OF SALE OF A RIGHT TO ASSIGNMENT OF
TAXABLE PROPERTY**

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the “taxable property”)

TAKE NOTICE that a Notice of Seizure and Assignment of Taxable Property was given in respect of the taxable property on _____, 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of _____ dollars (\$_____), remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the right to assignment of the taxable property will be conducted by public tender [auction] for unpaid taxes, penalties and interest owed to the Splatsin First Nation.

The public tender [auction] will take place on:
_____, 20__ at _____ o’clock at
_____ [location].

The tax administrator will conduct the public tender [auction] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: _____ dollars (\$_____). The upset price is the lowest price for which the taxable property will be sold.
2. The public tender [auction], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Splatsin First Nation as set out in this notice.
3. If at the public tender [auction] there is no bid that is equal to or greater than the upset price, the Splatsin First Nation will be deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the right to an assignment of the taxable property by paying to the Splatsin First Nation the amount of the upset price plus three percent (3%), any time within three (3) months after the holding of the public tender [auction] in respect of the taxable property (referred to as the “redemption

period”). Where the right to an assignment is redeemed, the Splatsin First Nation will, without delay, repay to the bidder the amount of the bid.

5. A sale of a right to an assignment of taxable property by public tender [auction] is not complete, and no assignment of the taxable property will be made, until the expiration of the redemption period. If the right to an assignment of the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the Splatsin First Nation will assign the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be assigned to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act*, as the case may be, of obtaining the interest or right constituting the taxable property.

6. Council of the Splatsin First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of the taxable property and of any redemption of the right to assignment of the taxable property.

7. The tax administrator will register an assignment of the taxable property in every registry in which the taxable property is registered at the time of the assignment.

8. An assignment of the taxable property operates

- (a) as a transfer to the bidder from the debtor of the taxable property, without an attestation or proof of execution, and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

9. Upon assignment of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests held by the debtor in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the Splatsin First Nation, then to any other holders of registered interests in the taxable property in order of their priority at law. Any moneys in excess of these amounts will be paid to the debtor in accordance with the *Splatsin First Nation Property Taxation Law, 2011*.

Tax Administrator for the Splatsin First Nation

Dated: _____, 20__ .

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE X

NOTICE OF DISCONTINUANCE OF SERVICES

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties, and interest in the amount of _____ dollars (\$_____) remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Tax Arrears Certificate dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that where a debtor fails to pay all unpaid taxes within thirty (30) days of the issuance of a Tax Arrears Certificate, the tax administrator may discontinue services that it provides to the taxable property of a debtor, pursuant to the *Splatsin First Nation Property Taxation Law, 2011*.

AND TAKE NOTICE that if the taxes are not paid in full on or before _____, being thirty (30) days from the date of issuance of this notice, the following services will be discontinued:

[list services to be discontinued]

Tax Administrator for the Splatsin First Nation

Dated: _____, 20____.

**TLA-O-QUI-AHT FIRST NATIONS
ANNUAL EXPENDITURE LAW, 2011**

[Effective November 18, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Tla-o-qui-aht First Nations has enacted the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law, August 9, 1995*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nations duly enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment and Taxation Law” means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law, August 9, 1995*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Tla-o-qui-aht First Nations, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2011, and ending March 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

7. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The Schedule attached to this Law forms part of and is an integral part of this Law.

12. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [23] day of [Sept.] 2011, at Tofino, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Elmer Frank]

Chief Elmer Frank

[Terry Dorward]

Councillor Terry Dorward

[James Frank]

Councillor James Frank

Councillor Leo Manson

Councillor Anna Masso

[Saya Masso]

Councillor Saya Masso

[Chris Seitcher]

Councillor Chris Seitcher

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$177,000
2. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
3. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$177,000

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education
 - b. Housing
 - c. Planning and Zoning

d. Community Planning	
e. Economic Development Program	\$175,230
f. Heritage Protection	
g. Agricultural Development	
h. Urban Renewal	
i. Beautification	
j. Land Rehabilitation	
k. Other Regional Planning and Development	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
7. Fiscal Services	
a. Interest Payments to the First Nations Finance Authority	
b. Debt Payments to the First Nations Finance Authority	
c. Other Payments to the First Nations Finance Authority	
d. Other Interest Payments	
e. Other Debt Charges	
f. Other Fiscal Services	
g. Debenture Payments	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Agriculture	
d. Tourism	
e. Trade and Industry	
f. Other Service	
9. Taxes Collected for Other Governments	
10. Contingency Amounts	\$ 1,770
TOTAL EXPENDITURES	\$177,000
BALANCE	\$0

**TLA-O-QUI-AHT FIRST NATIONS
ANNUAL RATES LAW, 2011**

[Effective November 18, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Tla-o-qui-aht First Nations has enacted the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law, August 9, 1995*, which by-law has been deemed to be a property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Tla-o-qui-aht First Nations duly enacts as follows:

1. This Law may be cited as the *Tla-o-qui-aht First Nations Annual Rates Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment and Taxation Law” means the *Tla-o-qui-aht First Nations Property Assessment and Taxation By-law, August 9, 1995*;

“First Nation” means the Tla-o-qui-aht First Nations, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

3. Taxes levied pursuant to the Assessment and Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that

third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the [23] day of [Sept.], 2011, at Tofino, in the Province of British Columbia.

A quorum of Council consists of five (5) members of Council.

[Elmer Frank]

Chief Elmer Frank

[Terry Dorward]

Councillor Terry Dorward

[James Frank]

Councillor James Frank

Councillor Leo Manson

Councillor Anna Masso

[Saya Masso]

Councillor Saya Masso

[Chris Seitcher]

Councillor Chris Seitcher

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1,000 OF ASSESSED VALUE
Class 1 - Residential	5.0760
Class 2 - Utilities	23.6201
Class 4 - Major Industry	00.0000
Class 5 - Light Industry	00.0000
Class 6 - Business and Other	16.2229
Class 7 - Forest Land	00.0000
Class 8 - Recreational Property/Non-Profit Organization	14.1158
Class 9 - Farm	00.0000

MUSKEG LAKE CREE NATION
ANNUAL EXPENDITURE LAW, 2011

[Effective November 18, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the Muskeg Lake Cree Nation has enacted *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*, which law has been deemed to be property taxation law made under the *First Nations Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*

“Council” has the meaning given to that term in the Act;

“First Nation” means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means *By-law No. 1 in Respect to the Muskeg Lake Indian Reserve #102A*.

3. The First Nation’s annual budget for the fiscal year beginning January 1, 2011, and ending December 31, 2011, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure from the General and Education reserve fund as indicated in the annual budget

6. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of November, 2011, at Muskeg Lake, in the Province of Saskatchewan.

Aquorum of Council consists of Muskeg Lake Cree Nation (4) members of Council.

[Clifford Tawpisin, Jr.]

Chief Clifford Tawpisin, Jr.

[Albert Dean Lafond]

Albert Dean Lafond, Councillor

[Dolores Greyeyes Sand]

Dolores Greyeyes Sand, Councillor

[Harry J. Lafond]

Harry J. Lafond, Councillor

Josephine Longneck, Councillor

[Les Arcand]

Les Arcand, Councillor

Orrin Murray Greyeyes, Councillor

SCHEDULE
ANNUAL BUDGET

REVENUES

1	Local Revenues for the current fiscal year:	
a.	Property tax	325,835
2	Accumulated Surplus from previous years	0
3	Reserve Fund Revenues	
-	General reserve	50,000
-	Education reserve	98,851
		<u>474,686</u>

EXPENDITURES

1	General Government Expenditures	0
a.	General Administrative	15,000
b.	Other General Government	
-	Tax Exempt (Aspen Development)	18,011
-	Uncollectable accounts	19,945
2	Community Development	
a.	Education	217,832
3	Other Services	
a.	Other Services	
-	City of Saskatoon Municipal Service Agreement (Water, sewer)	187,606
4	Contingency Amounts (5%)	16,292
		<u>474,686</u>
	Fund balances Ending	<u>0</u>

Appendix A**Reserve Fund Balances****1 General Reserve**

Opening balance	50,000
Transfer to annual budget	50,000
	<hr/>
	0

2 Education Reserve

Opening balance	98,851
Transfer to annual budget	98,851
	<hr/>
	0

**MUSKEG LAKE CREE NATION
ANNUAL RATES LAW, 2011**

[Effective November 18, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the Muskeg lake Cree Nation has enacted *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*, which law has been deemed to be a property taxation law made under the *First Nation Fiscal and Statistical Management Act*, pursuant to section 145 of that Act; respecting taxation for local purposes on reserve;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Muskeg Lake Cree Nation duly enacts as follows:

1. This Law may be cited as the *Muskeg Lake Cree Nation Annual Rates Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*;

“First Nation” means the Muskeg Lake Cree Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *By-law No. 1 in Respect to Muskeg Lake Indian Reserve #102A (Land Tax By-law)*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 2nd day of November, 2011, at Muskeg Lake, in the Province of Saskatchewan.

A quorum of Council consists of Muskeg Lake Cree Nation (4) members of Council.

[Clifford Tawpisin, Jr.]

Chief Clifford Tawpisin, Jr.

[Albert Dean Lafond]

Albert Dean Lafond, Councillor

[Dolores Greyeyes Sand]

Dolores Greyeyes Sand, Councillor

[Harry J. Lafond]

Harry J. Lafond, Councillor

Josephine Longneck, Councillor

[Les Arcand]

Les Arcand, Councillor

Orrin Murray Greyeyes, Councillor

SCHEDULE

TAX RATES

PROPERTY CLASS

Commercial and Industrial

RATE PER \$1,000
 of assessed Value from
 \$1 to \$500,000:

Land and Improvements
 25.1241

RATE PER \$1,000
 of assessed Value over
 \$500,000

Land and Improvements
 26.6241

**WHITE BEAR FIRST NATIONS
EXPENDITURE LAW 2011**

[Effective October 6, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The Council of the White Bear First Nations has enacted the *White Bear First Nations Property Assessment and Taxation By-law, 1997* which law have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*; pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as Schedule I to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by a First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2011 and ending March 31, 2012 is attached as Schedule I to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in Schedule I.

6. Expenditures of local revenues must be made only in accordance with the annual budget.

7. Notwithstanding section 6 of this Law, Council may at any time amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

8. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

10. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

11. The schedules attached to this Law form part of and are an integral part of this Law.

12. This Law comes into force and effect on the later of September 15, 2011 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of September 2011, at White Bear First Nations, in the Province of Saskatchewan.

A quorum of Council consists of five (5) members of Council.

Quorum of the Council is five (5) members.

[Brian Standingready]
Chief Brian Standingready

Councilor Milton Shepherd

[Debbie Maxie]

Councilor Debbie Maxie

Councilor Marie Standingready

[Elaine J. Maxay]

Councilor Elaine Maxay

[Tanya Littlechief]

Councilor Tanya Littlechief

Councilor Thomas Maxie

[Serain Sunkawaste]

Councilor Serain Sunkawaste

[Clarence Nokahoot]

Councilor Clarence Nokahoot

[Nathan Pasap]

Councilor Nathan Pasap

[Diette Kinistino]

Councilor Diette Kinistino

SCHEDULE I
ANNUAL BUDGET

REVENUES

Property Tax Levies, for Current Fiscal Year	\$ 337,261.96
Surplus or Deficit, Interest & Penalties Property Tax Revenue carried over from previous Fiscal Years	\$ 0
TOTAL REVENUES	\$ 337,261.96

EXPENDITURES

1. General Government Expenditures
 - a. Executive and Legislative
 - b. General Administrative
 - c. Other General Government
2. Protection Services
 - a. Policing
 - b. Firefighting
 - c. Regulatory Measures
 - d. Other Protective Services
3. Transportation
 - a. Roads and Streets
 - b. Snow and Ice Removal
 - c. Parking
 - d. Public Transit
 - e. Other Transportation
4. Recreation and Cultural Services
 - a. Recreation
 - b. Culture
 - c. Other Recreation and Culture
5. Community Development
 - a. Education
 - b. Housing
 - c. Planning and Zoning

- d. Community Planning
- e. Economic Development Program
- f. Heritage Protection
- g. Agricultural Development
- h. Urban Renewal
- i. Beautification
- j. Land Rehabilitation
- k. Tourism Development
- l. Tourism Information
- m. Other Regional Planning and Development
- 6. Environment Health Services
 - a. Water Purification and Supply
 - b. Sewage Collection and Disposal
 - c. Garbage Waste Collection and Disposal
 - d. Other Environmental Services
- 7. Fiscal Services
 - a. Interest Payments to the First Nations Finance Authority
 - b. Debt Payments to the First Nations Finance Authority
 - c. Other Payments to the First Nations Finance Authority
 - d. Other Interest Payments
 - e. Other Debt Charges
 - f. Other Fiscal Services
 - g. Debenture Payments
- 8. Other Services
 - a. Health
 - b. Social Programs and Assistance
 - c. Agriculture
 - d. Tourism
 - e. Trade and Industry
 - f. Other Service

9. Taxes Collected for Other Governments

Grants:

Not-for-profit corporations:

Other Expenditures:

Municipal Service Agreements:

Amounts payable to the First Nations Finance Authority:

Contingency Amounts: 3,375.00

Expenditures from Reserve Funds:

TOTAL EXPENDITURES \$ 337,261.96**BALANCE \$ 0**

**WHITE BEAR FIRST NATIONS
RATES LAW 2011**

[Effective October 6, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a First Nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The Council of the White Bear First Nations has enacted the *White Bear First Nations Property Assessment and Taxation By-law, 1997* which law have been deemed to be property taxation laws made under the *First Nations Fiscal and Statistical Management Act*; pursuant to section 145 of that Act;

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a First Nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the White Bear First Nations, at a duly convened meeting, enacts as follows:

1. This Law may be cited as the *White Bear First Nations Annual Rates Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*;

“First Nation” means the White Bear First Nations, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *White Bear First Nations Property Assessment and Taxation By-law, 1997*.

3. Taxes levied pursuant to the Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule for each property class established in the Assessment Law, upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the later of September 15, 2011 and the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 15th day of September, 2011, at White Bear First Nations, in the Province of Saskatchewan.

Quorum of the Council is five (5) members.

[Brian Standingready]

Chief Brian Standingready

Councilor Larry Joyea	Councilor Annette Lonechild
Councilor Milton Shepherd	Councilor Thomas Maxie
[Debbie Maxie] Councilor Debbie Maxie	[Serain Sunkawaste] Councilor Serain Sunkawaste
Councilor Marie Standingready	[Clarence Nokahoot] Councilor Clarence Nokahoot
[Elaine J. Maxay] Councilor Elaine Maxay	[Nathan Pasap] Councilor Nathan Pasap
[Tanya Littlechief] Councilor Tanya Littlechief	[Diette Kinistino] Councilor Diette Kinistino

SCHEDULE
TAX RATES

PROPERTY CLASS	RATE PER \$1000 OF ASSESSED VALUE
<u>Saskatchewan</u>	
Non-Arable (Range) Land and Improvements	
Other Agricultural Land and Improvements	
Residential	
Multi-Unit Residential	
Seasonal Residential	
Commercial and Industrial	3.07%
Elevators	
Railway Rights-of-Way and Pipeline	3.07%

**WHITECAP DAKOTA FIRST NATION
ANNUAL EXPENDITURE LAW, 2011**

[Effective November 18, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws authorizing the expenditure of local revenues;

B. The council of the First Nation in 2005 made the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*, and, by operation of section 145 of the *First Nations Fiscal and Statistical Management Act*, the by-law is deemed to be a property taxation law made further to the Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation laws;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Expenditure Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this Law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Assessment Law” means the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*;

“Council” has the meaning given to that term in the Act;

“First Nation” means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;

“Law” means this annual expenditure law enacted under paragraph 5(1)(b) of the Act;

“local revenues” means money raised by the First Nation under a property taxation law;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Whitecap Dakota First Nation Properly Assessment and Taxation By-law*.

3. The First Nation’s annual budget for the fiscal year beginning April 1, 2011, and ending March 31, 2012, is attached as a Schedule to this Law.

4. This Law authorizes the expenditures provided for in the annual budget.

5. Expenditures of local revenues must be made only in accordance with the annual budget.

6. Where the First Nation wishes to authorize an expenditure not authorized in the annual budget, or change the amount of an expenditure authorized in the annual budget, Council must amend the annual budget by amending this Law in accordance with Council procedure and the requirements of the Act.

7. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation Law.

8. This Law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

9. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

11. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this Law forms part of and is an integral part of this Law.

13. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of November, 2011, at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of two (2) members of Council.

[Darcy M. Bear]

Chief Darcy M. Bear

[Gary Eagle]

Councillor Gary Eagle

[Frank D. Royal]

Councillor Frank D. Royal

SCHEDULE
ANNUAL BUDGET

REVENUES

1. Local revenues for current fiscal year:	
a. Property Tax	\$94,698
2. Grants in lieu of taxes placed in local revenue	\$1,100,000
3. Accumulated Surplus - Local revenues carried over from the previous fiscal year	\$0
4. Accumulated Deficit - Local revenues carried over from the previous fiscal year	\$0
TOTAL REVENUES	\$1,194,698

EXPENDITURES

1. General Government Expenditures	\$123,485
a. Executive and Legislative	0
b. General Administrative	123,485
c. Other General Government	
2. Protection Services	\$33,200
a. Policing	1,200
b. Fire Protection	21,000
c. Regulatory Measures	9,000
d. Other Protective Services	2,000
3. Transportation	\$132,000
a. Roads and Streets	132,000
b. Snow and Ice Removal	
c. Parking	
d. Public Transit	
e. Other Transportation	
4. Recreation and Cultural Services	\$164,500
a. Recreation	
b. Culture	94,500
c. Other Recreation and Culture	70,000
5. Community Development	\$177,300
a. Education	

b.	Housing	177,300	
c.	Planning and Zoning		
d.	Community Planning		
e.	Economic Development Program		
f.	Heritage Protection		
g.	Agricultural Development		
h.	Urban Renewal		
i.	Beautification		
j.	Land Rehabilitation		
k.	Other Regional Planning and Development		
6.	Environment Health Services		\$157,619
a.	Water Purification and Supply	100,000	
b.	Sewage Collection and Disposal	16,755	
c.	Garbage Waste Collection and Disposal	40,864	
d.	Other Environmental Services		
7.	Fiscal Services		\$392,649
a.	Interest Payments to the First Nations Finance Authority		
b.	Debt Payments to the First Nations Finance Authority		
c.	Other Payments to the First Nations Finance Authority		
d.	Other Interest Payments		
e.	Other Debt Charges	392,649	
f.	Other Fiscal Services		
g.	Debenture Payments		
8.	Other Services		\$2,000
a.	Health		
b.	Social Programs and Assistance		
c.	Agriculture		
d.	Tourism		
e.	Trade and Industry		
f.	Other Service (SAMA)	2,000	
9.	Taxes Collected for Other Governments		

10. Grants:	\$0
a. Home owner grant equivalents:	
b. Other grants:	
i.	
ii.	
iii.	
11. Contingency Amounts	\$11,945
12. Transfers into reserve funds	
a.	
b.	
13. Repayment of moneys borrowed from reserve funds	
a.	
b.	
TOTAL EXPENDITURES	\$1,194,698
BALANCE	\$0

Note: The First Nation has no service agreements with third-party service providers.

Note: This Budget includes the attached Appendix A.

Appendix A
Reserve Fund Balance

1. Infrastructure Reserve

Beginning balance as of March 31, 2011:	\$107,139
Transfers out	
i. to local revenue account:	\$0
Moneys borrowed	\$0
Transfers in	
i. from local revenue account:	\$0
Ending balance as of March 31, 2012:	\$107,139

**WHITECAP DAKOTA FIRST NATION
ANNUAL RATES LAW, 2011**

[Effective November 18, 2011]

WHEREAS:

A. Pursuant to section 5 of the *First Nations Fiscal and Statistical Management Act*, the council of a first nation may make laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including laws to establish tax rates and apply them to the assessed value of lands, interests and rights in the reserve;

B. The council of the First Nation in 2005 made the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*, and, by operation of section 145 of the *First Nations Fiscal and Statistical Management Act*, the by-law is deemed to be a property taxation law made further to the Act; and

C. Section 10 of the *First Nations Fiscal and Statistical Management Act* requires a first nation that has made a property taxation law to, at least once each year, make a law setting the rate of tax to be applied to the assessed value of each class of lands, interests or rights in the reserve;

NOW THEREFORE the Council of the Whitecap Dakota First Nation duly enacts as follows:

1. This Law may be cited as the *Whitecap Dakota First Nation Annual Rates Law, 2011*.

2. In this Law:

“Act” means the *First Nations Fiscal and Statistical Management Act*, S.C. 2005, c.9, and the regulations made under that Act;

“Assessment Law” means the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*;

“First Nation” means the Whitecap Dakota First Nation, being a band named in the schedule to the Act;

“property taxation law” means a law enacted by the First Nation under paragraph 5(1)(a) of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation law; and

“Taxation Law” means the *Whitecap Dakota First Nation Property Assessment and Taxation By-law*

3. Taxes levied pursuant to the Taxation Law for the taxation year 2011 shall be determined by imposing the rates set out in the Schedule upon the assessed value of all taxable property in each property class.

4. Notwithstanding any other provision of this Law, if the First Nations Financial Management Board gives notice to Council pursuant to the Act that third-party management of the revenues raised under this Law is required, Council authorizes the First Nations Financial Management Board to act as agent of the First Nation to fulfill any of the powers and obligations of the Council under this Law and the Act.

5. Except where otherwise defined, words and expressions used in this Law have the meanings given to them in the Assessment Law and the Taxation Law.

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

7. This Law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

8. The Schedule attached to this Law forms part of and is an integral part of this Law.

9. This Law comes into force and effect on the day after it is approved by the First Nations Tax Commission.

THIS LAW IS HEREBY DULY ENACTED by Council on the 8th day of November, 2011, at Whitecap, in the Province of Saskatchewan.

A quorum of Council consists of two (2) members of Council.

[Darcy M. Bear]

Chief Darcy M. Bear

[Gary Eagle]

Councillor Gary Eagle

[Frank D. Royal]

Councillor Frank D. Royal

Laws – FSMA, s.5
Lois – LGFSPN, art. 5

SCHEDULE**TAX RATES**

Class of Property	Tax Rate Per \$1,000 of Taxable Assessment
Residential	
Utilities	
Unmanaged Forest Land	
Major Industry	
Light Industry	
Business and Other	27.32
Managed Forest Land	
Recreational property/non-profit organization	

By-laws

- **First Nation by-laws approved by the Minister of Aboriginal Affairs and Northern Development under section 83 of the *Indian Act***

Règlements administratifs

- **Règlements administratifs des premières nations approuvés par le ministre des Affaires autochtones et du développement du Nord canadien en vertu de l'article 83 de la *Loi sur les Indiens***



**ALEXANDER FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2011**

[Effective August 17, 2011]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Alexander First Nation has enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 64 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Alexander First Nation duly enacts as follows:

1. This By-law may be cited as the *Alexander First Nation Annual Property Taxation Expenditure By-law, 2011*.

2. In this by-law:

“Act” means the *Indian Act* and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to that term in the Act;

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

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

3. The Nation’s annual taxation budget for the 2011 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.
 5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
 6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
 7. Expenditures of local revenues must be made only in accordance with the annual budget.
 8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.
 9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
 10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
 11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
 12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
 13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.
- THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 4th day of May, 2011, at Alexander First Nation reserve 134, in the Province of Alberta.
- A quorum of Council consists of (4) members of Council.

[Allan Paul]

Chief Allan Paul

Councilor Martin Arcand

[Sheldon Arcand]

Councilor Sheldon Arcand

[Norman Kootenay]

Councilor Norman Kootenay

[Bernard Paul]

Councilor Bernard Paul

[Kurt Burnstick]

Councilor Kurt Burnstick

SCHEDULE A
ALEXANDER FIRST NATION
ANNUAL PROPERTY TAX BUDGET 2011

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 153,301.52
Property Tax Revenue carried over from previous carried Fiscal Years	\$
Deficit Property Tax Revenue carried over from previous carried Fiscal Years	\$ - 15,853.05
TOTAL REVENUES	\$ 137,443.47

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	\$ 120,000.00
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Other Transportation	
4. Recreation and Cultural Services	\$ 2,113.32
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	

d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
7. Fiscal Services	
a. Interests Payments	
b. Debt Charges	
c. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Other Service	
9. Other Expenditures:	\$ 15,330.15
a. Municipal Service Agreements [list each]	
b. Contingency 10%	
TOTAL EXPENDITURES	\$ 137,443.47
BALANCE	\$ 0.00

**ALEXANDER FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW - 2011**

[Effective March 21, 2011]

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SCHEDULES:

- I. Property Classes
- II. Request for Information by Assessor
- III. Notice of Assessment Inspection
- III(a). Form of Assessor Certification
- IV. Declaration of Purpose for the Use of Assessment Information
- V. Assessment Notice

- VI. Notice of Appeal
- VII. Notice of Hearing
- VIII. Order to Attend Hearing/Produce Documents
- IX. Notice of Withdrawal
- X. Request for Information by Tax Administrator
- XI. Tax Notice
- XII. Tax Certificate
- XIII. Demand for Payment/Notice of Enforcement
- XIV. Costs Payable by Debtor Arising from Enforcement Proceedings
- XV. Notice of Seizure of Personal Property
- XVI. Notice of Sale of Seized Personal Property
- XVII. Notice of Seizure of Interest in Land
- XVIII. Notice of Sale of Interest in Land
- XIX. Certificate of Sale of Interest in Land
- XX. Notice of Cancellation of Interest in Land
- XXI. Certificate of Cancellation of Interest in Land
- XXII. Notice of Forfeiture
- XXIII. Certificate of Forfeiture
- XXIV. Notice of Discontinuance of Services

WHEREAS:

A. Pursuant to paragraph 83(1)(a) of the *Indian Act*, the council of a first nation may make by-laws for the purpose of taxation for local purposes of land, or interests in land, in the Reserve, including rights to occupy, possess or use land, in the Reserve; and

B. The Council of the Alexander First Nation deems it to be in the best interests of the First Nation to make a by-law for such purposes;

NOW THEREFORE the Council of the Alexander First Nation duly enacts as follows:

**PART I
CITATION**

Citation

1. This By-law may be cited as the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

REVOCATION OF PROPERTY ASSESSMENT AND TAXATION BY-LAW

1.(1) The *Alexander First Nation Property Assessment and Taxation By-law*, and subsequent amendments, approved and passed by the Council of the Alexander First Nation on June 7, 2002 is hereby revoked and replaced in its entirety upon the coming into force of this by-law.

PART II

DEFINITIONS AND REFERENCES

Definitions and References

- 2.(1) In this By-law,
- “assessable property” means property that is liable to assessment under this By-law;
 - “assessed value” means the market value of an interest in land or improvements, or both, as if the land or improvements were held in fee simple off the reserve, as determined under this By-law;
 - “assessment” means a valuation and classification of an interest in land;
 - “Assessment Notice” means a notice containing the information set out in Schedule V;
 - “Assessment Review Board” means a board established by Council in accordance with section 19;
 - “assessment roll” means a list prepared pursuant to this By-law and includes a supplementary assessment roll and a revised assessment roll;
 - “assessor” means a person appointed by Council under subsection 3(1);
 - “Certificate of Cancellation of Interest in Land” means a certificate containing the information set out in Schedule XXI;
 - “Certificate of Forfeiture” means a certificate containing the information set out in Schedule XXIII;
 - “Certificate of Sale of Interest in Land” means a certificate containing the information set out in Schedule XIX;
 - “chair” means the chair of the Assessment Review Board;
 - “complainant” means a person who commences an appeal of an assessment under this By-law;
 - “Council” has the meaning given to that term in the *Indian Act*;
 - “debtor” means a person liable for unpaid taxes imposed under this By-law;
 - “Demand for Payment/Notice of Enforcement” means a notice containing the information set out in Schedule XIII;
 - “expenditure by-law” means a by-law under subsection 64(3);

“First Nation” means the Alexander First Nation, being a band, as defined under the *Indian Act*;

“First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the members of the First Nation;

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

- (a) is entitled through a lease, licence or other legal means to possess or occupy the interest in land;
- (b) is in actual occupation of the interest in land;
- (c) has any right, title, estate or interest in the interest in land; or
- (d) is a trustee of the interest in land;

“improvement” means any building, fixture, structure or similar thing constructed, placed or affixed on, in or to land, or water over land, or on, in or to another improvement and includes a manufactured home;

“interest in land” or “property” means land or improvements, or both, in the reserve and, without limitation, includes any interest in land or improvements, any occupation, possession or use of land or improvements, and any right to occupy, possess or use land or improvements;

“locatee” means a person who is in lawful possession of land in the reserve under subsections 21(1) and 21(2) of the *Indian Act*;

“manufactured home” means a structure whether or not ordinarily equipped with wheels, that is designed, constructed or manufactured to:

- (a) be moved from one place to another by being towed or carried, and
- (b) provide
 - (i) a dwelling house or premises,
 - (ii) a business office or premises,
 - (iii) accommodation for any other purpose,
 - (iv) shelter for machinery or other equipment, or
 - (v) storage, workshop, repair, construction or manufacturing facilities;

“Notice of Appeal” means a notice containing the information set out in Schedule VI;

“Notice of Cancellation of Interest in Land” means a notice containing the information set out in Schedule XX;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule XXIV;

- “Notice of Forfeiture” means a notice containing the information set out in Schedule XXII;
- “Notice of Hearing” means a notice containing the information set out in Schedule VII;
- “Notice of Sale of Interest in Land” means a notice containing the information set out in Schedule XVIII;
- “Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule XVI;
- “Notice of Seizure of Interest in Land” means a notice containing the information set out in Schedule XVII;
- “Notice of Seizure of Personal Property” means a notice containing the information set out in Schedule XV;
- “Notice of Withdrawal” means a notice containing the information set out in Schedule IX ;
- “Order to Attend Hearing/Produce Documents” means notice containing the information set out in Schedule VIII;
- “party”, in respect of an appeal of an assessment under this By-law, means the parties to an assessment appeal under section 30;
- “person” includes a partnership, syndicate, association and corporation, and the personal or other legal representatives of a person;
- “property class” means those categories of property established in subsection 5(10) for the purposes of assessment and taxation;
- “Province” means the province of Alberta;
- “register” in respect of an interest in land, means the Reserve Land Register, the Surrendered and Designated Lands Register, any other land register maintained under the *Indian Act* and any land register maintained by the First Nation;
- “Request for Information by Assessor” means a notice containing the information set out in Schedule II;
- “Request for Information by Tax Administrator” means a notice containing the information set out in Schedule X;
- “reserve” means any land set apart for the use and benefit of the First Nation within the meaning of the *Indian Act*;
- “resolution” means a motion passed and approved by a majority of Council present at a duly convened meeting;
- “revised assessment roll” means an assessment roll amended in accordance with this By-law;
- “supplementary assessment roll” means an assessment roll under section 18;

“secretary” means the secretary of the Assessment Review Board appointed under subsection 24(1);

“tax administrator” means the person appointed by Council to that position under subsection 3(4);

“Tax Notice” means a notice containing the information set out in Schedule XI;

“tax roll” means a list prepared pursuant to this By-law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this By-law;

“taxation year” means the calendar year to which an assessment roll applies for the purposes of taxation;

“taxes” includes all taxes imposed, levied, assessed or assessable under the this By-law, and all penalties, interest and costs added to taxes under this By-law; and

“taxpayer” means a person liable for taxes in respect of taxable property.

(2) In this By-law, references to a Part (e.g. Part I), section (e.g. section 2.0), subsection (e.g. subsection 3(1)) paragraph (e.g. paragraph 4(1)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, subsection, paragraph or Schedule of this By-law, except where otherwise stated.

PART III

ADMINISTRATION

Assessor and Tax Administrator

3.(1) Council must, by resolution, appoint one or more assessors to undertake assessments of assessable property in accordance with this By-law and such other duties as set out in this By-law or as directed by Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Council must be qualified to conduct assessments of real property in the Province.

(4) Council must, by resolution, appoint a tax administrator to administer this By-law on the terms and conditions set out in the resolution.

(5) The tax administrator’s responsibilities include the collection of taxes and the enforcement of payment under this By-law.

(6) The tax administrator may, with the consent of Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

(7) The tax administrator may deliver a Request for Information by Tax Administrator to a holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this By-law.

(8) The tax administrator is not bound by the information provided under subsection (7).

Application of By-law

4. This By-law applies to all interests in land.

PART IV ASSESSED VALUE

Assessment and Valuation

5.(1) The assessor must assess all interests in land that are subject to taxation under this By-law and all interests in land for which payments-in-lieu may be accepted by Council.

(2) For the purpose of determining the assessed value of an interest in land for an assessment roll, the valuation date is July 1 of the year during which the assessment roll is completed.

(3) Where a lease or other instrument granting an interest in land places a restriction on the use of the property, other than a right of termination or a restriction on the duration of the interest in land, the assessor must consider the restriction.

(4) The assessed value of an interest in land for an assessment roll is to be determined as if on the valuation date:

- (a) the interest in land was in the physical condition that it is in on December 31 following the valuation date; and
- (b) the permitted use of the interest in land was the same as on December 31 following the valuation date.

(5) Except where otherwise provided, the assessor must assess interests in land at their market value as if held in fee simple off the reserve.

(6) The assessor must determine the assessed value of an interest in land and must enter the assessed value of the interest in land in the assessment roll.

(7) In determining assessed value, the assessor may, except where this By-law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;

- (c) original cost;
- (d) replacement cost;
- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(8) Without limiting the application of subsections (6) and (7), an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(9) Council hereby establishes the property classes established by the Province for provincial property assessment purposes, for the purposes of assessment under this By-law and imposing taxes under this By-law.

(10) The property classes established under subsection (9) are set out in Schedule I to this By-law, and the classification criteria for each property class shall be determined using the corresponding provincial classification rules.

(11) The assessor must assess interests in land according to the property classes established under this By-law.

(12) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(13) Where two or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two or more of those persons jointly.

(14) If a building or other improvement extends over more than one property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(15) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(16) Except as otherwise provided in this By-law, for the purposes of assessing interests in land the assessor must use:

- (a) the valuation methods, rates, rules and formulas established under provincial assessment legislation existing at the time of assessment; and
- (b) the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve.

PART V

REQUESTS FOR INFORMATION AND INSPECTIONS

Requests for Information

6.(1) The assessor may deliver a Request for Information to a holder or a person who has assessable property, and that person must provide to the assessor, within fourteen (14) days from the date of delivery or a longer period as specified in the notice, information for any purpose related to the administration of this By-law.

(2) The assessor is not bound by the information provided under subsection (1) and may in all cases assess the assessable property based on the information available to him or her.

Inspections

7.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Personal delivery of a Notice of Assessment Inspection is made

(a) in the case of delivery to a residential dwelling, by leaving the notice with a person at least eighteen (18) years of age residing there; and

(b) in the case of delivery to any other assessable property, by leaving the notice with the person apparently in charge, at the time of delivery, on those premises.

(4) A Notice of Assessment Inspection is considered to have been delivered

(a) if delivered personally, at the time personal delivery is made;

(b) if sent by mail, five (5) days after the day on which the notice is postmarked;

(c) if sent by fax, at the time indicated on the confirmation of transmission; and

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(5) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(6) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(7) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(8) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VI

ASSESSMENT ROLL AND ASSESSMENT NOTICE

Assessment Roll

8.(1) On or before May 31 of the taxation year, the assessor must complete a new assessment roll containing a list of every interest in land that is liable to assessment under this By-law.

(2) The assessment roll must be in paper or electronic form and must contain the following information:

- (a) the name and last known address of the holder of the interest in land;
- (b) a short description of the interest in land;
- (c) the classification of the interest in land;
- (d) the assessed value by classification of the interest in land;
- (e) the total assessed value of the interest in land;
- (f) the net assessed value of the interest in land subject to taxation under this By-law; and
- (g) any other information the assessor considers necessary or desirable.

Certification by Assessor

9. On completion of an assessment roll and on or before May 31 of the taxation year, the assessor must:

- (a) certify in writing in substantially the form set out in Schedule III(a) that the assessment roll was completed in accordance with the requirements of this By-law; and
- (b) deliver a copy of the certified assessment roll to Council.

Assessor to Prepare and Certify Revised Assessment Roll

10.(1) No later than May 31 after the certification of the assessment roll under section 9, the assessor must

- (a) modify the assessment roll to reflect all corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and
- (c) prepare a revised assessment roll.

(2) On completion of the revised assessment roll, the assessor must:

- (a) certify in writing in substantially the form set out in Schedule III(a) that the revised assessment roll was completed in accordance with the requirements of this By-law; and
- (b) deliver a copy of the certified revised assessment roll to Council and to the chair.

(3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and is deemed to be effective as of the date the assessment roll was certified under section 9.

Validity of Assessment Roll

11. An assessment roll is effective on certification and, unless amended in accordance with this By-law by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll;
 - (ii) any defect, error or misstatement in any notice required; or
 - (iii) any omission to mail any notice required; and
- (b) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

Inspection and Use of Assessment Roll

12.(1) On receipt by Council, the assessment roll is open to inspection in the First Nation office by any person during regular business hours.

(2) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) harass an individual.

(3) The tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form set out in Schedule IV:

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

13.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 13(1) or are otherwise accessible to the public.

Chargeholders

14.(1) Any person holding a charge on assessable property may, at any time, give notice with full particulars of the nature, extent and duration of the charge, to the assessor and request that the assessor add his or her name to the assessment roll in respect of that assessable property for the duration of the charge.

(2) On receipt of a notice and request under subsection (1), the assessor must enter the person's name and address on the assessment roll and provide copies of all Assessment Notices issued in respect of the assessable property.

Assessment Notice

15.(1) The tax administrator must, on or before May 31 of each taxation year, mail an Assessment Notice to every person named in the assessment roll in respect of each assessable property, at the person's address on the assessment roll.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the tax administrator.

(3) A person whose name appears in the assessment roll must give written notice to the tax administrator of any change of address.

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The tax administrator must provide, to any person who requests it and pays the fee of six dollars (\$6), the information contained in the current Assessment Notice sent by the tax administrator.

PART VII

ERRORS AND OMISSIONS IN ASSESSMENT ROLL

Amendments by Assessor

16.(1) After the certification of an assessment roll under section 10, the assessor must notify and recommend correction to the Assessment Review Board of all errors or omissions in the assessment roll, except those errors or omissions corrected under subsection (2).

(2) After the certification of an assessment roll under section 10, the assessor may amend an individual entry in the assessment roll to correct an error or omission, with the consent of the:

- (a) holder of the interest in land; and
- (b) the complainant, if the complainant is not the holder.

(3) Without limiting subsection (1), the assessor must give notice to the Assessment Review Board and recommend correction of the assessment roll in any of the following circumstances:

- (a) because of a change in a holder that occurs before January 1 in a taxation year that is not reflected in the certified assessment roll and that results in
 - (i) land or improvements, or both, that were not previously subject to taxation become subject to taxation, or
 - (ii) land or improvements, or both, that were previously subject to taxation cease to be subject to taxation;

(4) Except as provided in section 18, or pursuant to an order of a court of competent jurisdiction, the assessor must not make any amendments to the assessment roll after May 31 of the current taxation year.

(5) Where the assessment roll is amended under subsection (1), the assessor must mail an amended Assessment Notice to every person named in the assessment roll in respect of the interest in land affected.

Supplementary Assessment Roll

17.(1) If, after the certification of the revised assessment roll or where there is no revised assessment roll, the assessor finds that any interest in land:

- (a) was liable to assessment for the current taxation year, but has not been assessed on the current assessment roll; or
- (b) has been assessed for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll, or further supplementary assessment roll, in the same manner that it should have been assessed on the current assessment roll, provided that a supplementary roll under this section must not be prepared after December 31 of the taxation year in which the assessment roll certified under section 10 applies.

(2) If, after the certification of the revised assessment roll or where there is no revised assessment roll, the assessor finds that an interest in land:

- (a) was liable to assessment for a previous taxation year, but has not been assessed on the assessment roll for that taxation year; or
- (b) has been assessed in a previous taxation year for less than the amount for which it was liable to assessment,

the assessor must assess the interest in land on a supplementary assessment roll or further supplementary assessment roll, in the same manner that it should have been assessed, but only if the failure to assess the interest in land, or the assessment for less than it was liable to be assessed, is attributable to:

- (c) a holder's failure to disclose;
- (d) a holder's concealment of particulars relating to assessable property;
- (e) a person's failure to respond to a Request for Information by Assessor under subsection 7(1); or
- (f) a person's making of an incorrect response to a Request for Information by Assessor under subsection 7(1),

as required under this By-law.

(3) In addition to supplementary assessments under subsections (1) and (2), the assessor may, at any time before December 31 of the taxation year in which the assessment roll certified under section 10 applies, correct errors and omissions in the assessment roll by means of entries in a supplementary assessment roll.

(4) The duties imposed on the assessor with respect to the assessment roll and the provisions of this By-law relating to assessment rolls, so far as they are applicable, apply to supplementary assessment rolls.

(5) Where the assessor receives a decision of the Assessment Review Board, in a taxation year, the assessor must create a supplementary assessment roll reflecting the decision of the Assessment Review Board and this section applies.

(6) Nothing in this section authorizes the assessor to prepare a supplementary assessment roll that would be contrary to an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction.

(7) A supplementary assessment roll that implements an amendment ordered or directed by the Assessment Review Board or by a court of competent jurisdiction may not be appealed to the Assessment Review Board.

(8) The assessor must, as soon as practicable, after issuing a supplementary assessment roll

- (a) deliver a certified copy of the supplementary assessment roll to the Council;
- (b) where the supplementary assessment roll reflects a decision of the Assessment Review Board, deliver a certified copy of the supplementary assessment roll to the chair; and
- (c) mail an amended Assessment Notice to every person named on the assessment roll in respect of the interest in land affected.

(9) Where a supplementary assessment roll is issued under this By-law, the supplementary assessment roll is deemed to be effective as of the date the assessment roll was certified under section 10 in respect of the assessable property affected.

PART VIII

ASSESSMENT REVIEW BOARD

Council to Establish Assessment Review Board

18.(1) Council must, by resolution, establish an Assessment Review Board to

- (a) consider and determine all recommendations from the assessor under subsection 17(1); and
- (b) hear and determine assessment appeals under this By-law.

(2) The Assessment Review Board must consist of not less than three (3) members, including:

- (a) at least one (1) member who is a member of the law society of the Province; and
- (b) at least one (1) member who has experience in assessment appeals in the Province; and
- (c) at least one (1) member who is also a member of the First Nation but not a member of Council.

(3) Each member of the Assessment Review Board must hold office for a period of three years unless the member resigns or is removed from office in accordance with this By-law.

(4) If a member of the Assessment Review Board is absent, disqualified, unable or unwilling to act, Council may appoint another person, who would otherwise be qualified for appointment as a member, to replace the member until the member returns to duty or the member's term expires, whichever comes first.

Remuneration and Reimbursement

19.(1) The First Nation must remunerate

(a) a member of the Assessment Review Board [and a replacement member appointed to act], other than the chair, for his or her services at a rate of \$250.00 per day; and

(b) the chair for his or her services at a rate of \$250.00 per day,

for time spent on activities related to the Assessment Review Board.

(2) The First Nation must reimburse a member of the Assessment Review Board [and a replacement member appointed to act] for reasonable travel and out of pocket expenses necessarily incurred in carrying out his or her duties.

Removal of Member

20. Council may terminate the appointment of a member of the Assessment Review Board for cause, including where a member:

(a) is convicted of an offence under the *Criminal Code*;

(b) fails to attend three consecutive hearings of the Assessment Review Board;
or

(c) fails to perform any of his or her duties under this By-law in good faith and in accordance with the terms of this By-law.

Conflicts of Interest

21.(1) A person must not serve as a member of the Assessment Review Board if the person:

(a) has a personal or financial interest in the assessable property that is the subject of an appeal;

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

(c) is an employee of the First Nation; or

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

(2) For the purposes of paragraph (1)(a), membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Appointment of Chair

22.(1) Council must, by resolution, appoint one of the members of the Assessment Review Board as chair.

(2) The chair must:

(a) supervise and direct the work of the Assessment Review Board;

(b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;

- (c) determine procedures to be followed at hearings consistent with this By-law;
- (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
- (e) preside at hearings of the Assessment Review Board.

(3) If the chair is absent or incapacitated, Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.

Appointment of Secretary

23.(1) Council must, by resolution, appoint a secretary of the Assessment Review Board.

- (2) The secretary of the Assessment Review Board must
 - (a) have the custody and care of all records, documents, orders and decisions made by or pertaining to the Assessment Review Board; and
 - (b) fulfill such other duties as directed by the chair and the Assessment Review Board.

Duty of Member

24. In performing their duties under this By-law, the members of the Assessment Review Board must act faithfully, honestly and impartially and to the best of their skill and ability, and must not disclose to any person information obtained by them as a member, except in the proper performance of their duties.

PART IX

APPEAL TO ASSESSMENT REVIEW BOARD

Appeals and Assessor Recommendations

- 25.** The Assessment Review Board:
- (a) must consider and determine assessor recommendations made under subsection 17(1) for changes to the assessment roll; and
 - (b) must hear and determine appeals made under this Part.

Notice of Appeal

26.(1) Any person, including without limitation the First Nation and the assessor, may appeal an assessment of assessable property to the Assessment Review Board by delivering:

- (a) a completed Notice of Appeal;
- (b) a copy of the Assessment Notice, and
- (c) an administration fee of thirty dollars (\$30),

to the assessor at the address set out in the Assessment Notice within thirty (30) days after the date on which the Assessment Notice was mailed or e-mailed to the person named on the assessment roll in respect of the assessable property.

(2) The grounds for an appeal may be in respect of one or more of the following:

- (a) the liability of the holder to taxation under this By-law;
- (b) the assessed value of the property;
- (c) the assessment classification of the property;
- (d) the applicability of an exemption to the property; and
- (e) any alleged error or omission in an assessment or Assessment Notice.

(3) Where an appeal is commenced with respect to a supplementary assessment roll, the appeal must be confined to the supplementary assessment roll.

Agents and Solicitors

27. Where a complainant is represented in an appeal through a solicitor or agent, all notices and correspondence required to be given to the complainant are properly given if delivered to the solicitor or agent at the address set out in the Notice of Appeal.

Scheduling of Hearing

28.(1) On delivery of a Notice of Appeal to the assessor, or on receipt of a recommendation from the assessor under subsection 17(1), the chair must, in consultation with the assessor, schedule a hearing of the appeal.

(2) The chair must, at least five (5) days before the hearing, deliver a Notice of Hearing to the parties and to each person named on the assessment roll in respect of the assessable property.

(3) Notwithstanding subsection (2), the chair is not required to deliver a Notice of Hearing to a holder of a property affected by an assessor recommendation under subsection 17(1) where the recommendation:

- (a) results in a decrease in the assessed value of the property;
- (b) does not change the classification of the property; and
- (c) does not result in the removal of an exemption.

Parties

29. The parties in a hearing, except as provided in subsection 29(3), are:

- (a) the complainant;
- (b) the holder of the assessable property, if not the complainant;
- (c) the assessor; and

- (d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Delivery of Documentation

30. The assessor must without delay deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Timing for Hearing

31. Subject to section 42, the Assessment Review Board must commence and complete all appeal hearings without delay.

Daily Schedule

32.(1) The chair must:

- (a) create a daily schedule for the hearings of the Assessment Review Board; and
- (b) post the daily schedule at the place where the Assessment Review Board is to meet.

(2) The Assessment Review Board must proceed to deal with appeals in accordance with the daily schedule, unless the Assessment Review Board considers a change in the schedule necessary and desirable in the circumstances.

Conduct of Hearing

33.(1) The Assessment Review Board must give all parties a reasonable opportunity to be heard at a hearing.

(2) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(3) The Assessment Review Board may conduct a hearing whether the complainant is present or not, provided the complainant was given notice of the hearing in accordance with this By-law.

(4) The burden of proof in an appeal is on the person bringing the appeal.

(5) In an oral hearing, a party may call and examine witnesses, present evidence and submissions and conduct cross examination of witnesses as reasonably required by the Assessment Review Board for a full and fair disclosure of all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may reasonably limit further examination or cross examination of a witness if it is satisfied that the examination or cross examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(7) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(8) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(9) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(10) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held in camera.

Maintaining Order at Hearings

34.(1) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(2) Without limiting subsection (1), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

Summary Dismissal

35.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the complainant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the complainant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Quorum

36.(1) A majority of the members of the Assessment Review Board constitutes a quorum, provided that there shall not be less than three members present at any time.

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

Decisions

37. A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

Combining Hearings

38. The Assessment Review Board may conduct a single hearing of two or more appeals related to the same assessment roll if the matters in each hearing are addressing the same assessable property or substantially the same issues.

Power to Determine Procedures

39. Subject to this By-law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

Orders to Attend/Provide Documents

40.(1) At any time before or during a hearing, but before its decision, the Assessment Review Board may make an order requiring a person to:

- (a) attend a hearing to give evidence; or
- (b) produce a document or other thing in the person's possession or control as specified by the Assessment Review Board,

by issuing an Order to Attend Hearing/Produce Documents and serving it on the person at least two (2) days before the hearing.

(2) Where an order is made under subsection (1), the Assessment Review Board must pay to the person a twenty dollar (\$20) witness fee plus reasonable traveling expenses to attend and give evidence before the Assessment Review Board.

(3) A party may request that the Assessment Review Board make an order under subsection (1) to a person specified by the party.

(4) Where a party makes a request under subsection (3)

(a) the chair must sign and issue an Order to Attend Hearing/Produce Documents and the party must serve it on the witness at least two (2) days before the hearing; and

(b) a party requesting the attendance of a witness must pay a twenty dollar (\$20) witness fee plus reasonable travel expenses to the witness to attend and give evidence before the Assessment Review Board.

(5) The Assessment Review Board may apply to a court of competent jurisdiction for an order directing a person to comply with an order under subsection (1).

Adjournments

41. The Assessment Review Board may:

- (a) hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined; and

- (b) at any time during a hearing, adjourn the hearing.

Costs

42. The Assessment Review Board may make orders for payment as follows:

- (a) requiring a party to pay all or part of the costs of another party in connection with the appeal;
- (b) requiring a party to pay all or part of the costs of the Assessment Review Board in connection with the appeal,

where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive.

Reference on Question of Law

43.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or at the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry, and must include a statement of the facts and all evidence material to the stated case.

(3) The Assessment Review Board must:

- (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given, and
- (b) decide the appeal in accordance with the opinion of the court.

Matters before the Courts

44. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction:

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

45.(1) A complainant may withdraw an appeal under this By-law by delivering a Notice of Withdrawal to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery of Decisions

46.(1) The Assessment Review Board must, at the earliest opportunity after the completion of a hearing, deliver a written decision on the appeal or assessor recommendation to all parties.

(2) The written decision submitted by the Assessment Review Board under this section must include a statement that the appellant has a further right of appeal on a question of law to a court of competent jurisdiction.

(3) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of six dollars (\$6).

(4) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsection (1) provided that assessment and property tax information must not be obscured or omitted.

Appeals

47.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsection 47(1).

Delivery of Documents under this Part

48.(1) Delivery of a document under this Part may be made personally or by sending it by registered mail, fax or e-mail.

(2) Personal delivery of a document is made:

(a) in the case of an individual, by leaving the document with the individual or with a person at least 18 years of age residing at the individual's place of residence;

(b) in the case of a first nation, by leaving the document with the person apparently in charge, at the time of delivery, of the administrative office of the first nation;

(c) in the case of a corporation, by leaving the document with the person apparently in charge, at the time of delivery, of the head office or a branch office of the corporation, or with an officer or director of the corporation.

(3) Subject to subsection (4), a document must be considered to have been delivered:

(a) if delivered personally, at the time that personal delivery is made;

(b) if sent by registered mail, on the fifth day after it is mailed;

(c) if sent by fax, at the time indicated on the confirmation of transmission;
or

(d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened.

(4) A document delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

PART X

LIABILITY FOR TAXATION

Tax Liability

49.(1) Except as provided in Part XI, all interests in land are subject to assessment and taxation under this By-law.

(2) Taxes levied under this By-law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this By-law or in a court of competent jurisdiction.

(3) Where an interest in land is not subject to taxation, the liability for taxation of any other interest in the same property is not affected.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this By-law, the person may seek a remedy from the Assessment Review Board or Council or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this By-law notwithstanding a proceeding under subsection (4).

(6) Any person who shares the same interest in taxable property is jointly and severally liable to the First Nation for all taxes imposed on that taxable property under this By-law during the taxation year and for all unpaid taxes imposed in a previous taxation year, including for clarity interest, penalties and costs as provided in this By-law.

Refunds

50.(1) Where:

(a) the Assessment Review Board, Council or a court of competent jurisdiction, determines that a person is not liable for taxes under this By-law; or

(b) it is determined under this By-law that a person was taxed in excess of the proper amount,

the tax administrator must refund to that person any excess taxes paid by that person.

(2) Where a person is entitled to a refund of taxes, Council may direct the tax administrator to refund the amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that are due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this By-law, the tax administrator must pay the person interest as follows:

- (a) interest on the amount of the over payment at current bank rates;
- (b) payment of an amount of interest less than five dollars (\$5) will not be made.

PART XI

EXEMPTIONS FROM TAXATION

Exemptions

51.(1) The following interests in land are exempt from taxation under this By-law to the extent indicated:

- (a) subject to subsection (2), any interest in land held or occupied by a member of the First Nation;
- (b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation;
- (c) a building used for public school purposes or for a purpose ancillary to the operation of a public school, and the land on which the building stands;
- (d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall, and the land on which the building stands;
- (e) a building used solely as a hospital, not operated for profit, and the land on which the building stands;
- (f) a building used as a university, technical institute or public college, not operated for profit, and the land on which the building stands;
- (g) an institutional building used to provide housing accommodation for the elderly or persons suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and
- (h) that land of a cemetery actually used for burial purposes.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a member of the First Nation, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a member of the First Nation, the First Nation, or a First Nation Corporation.

(3) An exemption from taxation applies only to that portion of a building occupied or used for the purpose for which the exemption is granted, and a proportionate part of the land on which the building stands.

PART XII

GRANTS AND ABATEMENT

Grants for Surrounding Land

52. Where a building is exempted from taxation under this By-law, Council may provide for a grant to the holder equivalent to the taxes payable on that area of land surrounding the building determined by Council to be reasonably necessary in connection with it.

Annual Grants

53. Council will in each taxation year determine all grants that will be given under this Part and will authorize those grants in an expenditure by-law.

PART XIII

LEVY OF TAX

Tax Levy

54.(1) On or before May 1 in each taxation year, Council must adopt a by-law pursuant to section 83 of the *Indian Act* setting the rate of tax to be applied to each property class.

(2) A by-law setting the rate of tax may establish different tax rates for each property class.

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

(4) Taxes levied under this By-law are deemed to be imposed on January 1 of the taxation year in which the levy is first made.

(5) Notwithstanding subsection (3), Council may establish, in its annual by-law setting the rate of tax, a minimum tax payable in respect of a taxable interest in land, provided that the minimum tax must not exceed fifty dollars (\$50).

(6) A minimum tax established under the authority of subsection (5) may be established in respect of one or more property classes.

Tax Payments

55.(1) Taxes are due and payable on June 30 of the taxation year in which they are levied.

(2) Taxes must be paid at the office of the First Nation during normal business hours, by cheque or cash.

(3) Payment of taxes made by cheque, money order or money order must be made payable to the Alexander First Nation.

Tax Roll

56.(1) The tax administrator must create a tax roll on or before May 31 of each taxation year.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this By-law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this By-law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

57.(1) On or before May 31 of each taxation year, the tax administrator must mail a Tax Notice to

- (a) each holder of taxable property under this By-law; and
- (b) each person whose name appears on the tax roll in respect of the property,

to the address of the person as shown on the tax roll.

(2) The tax administrator must enter on the tax roll the date of mailing a Tax Notice.

(3) The mailing of the Tax Notice by the tax administrator constitutes a statement of and demand for payment of the taxes.

(4) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one Tax Notice.

(5) Where the holder of a charge on taxable property gives notice to the assessor of the charge under section 15 and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

(6) Where applicable, a Tax Notice must state that taxes are payable in conjunction with periodic lease payments under section 61.

Amendments to Tax Roll and Tax Notices

58.(1) Where the assessment roll has been revised in accordance with this By-law, or where a supplementary assessment roll is issued in accordance with this By-law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment.

(2) The duties imposed on the tax administrator with respect to the tax roll and the provisions of this By-law relating to tax rolls, so far as they are applicable, apply to supplementary tax rolls.

(3) Where an amended Tax Notice indicates a reduction in the amount of taxes owing, the tax administrator must forthwith refund any excess taxes that have been paid, in accordance with section 51.

(4) Where an amended Tax Notice indicates an increase in the amount of taxes owing, the taxes are due and payable on the date of mailing of the amended Tax Notice; however, the taxpayer must be given thirty (30) days to pay those taxes and a penalty and interest must not be added in that period.

Subdivision

59.(1) If a property is subdivided, by lease or other legal instrument, in the taxation year, the tax administrator may:

(a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under this By-law; and

(b) on making an apportionment under paragraph (a), record the apportionment in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

PART XIV

PERIODIC PAYMENTS

Taxes as a Percentage of Rental Payment

60.(1) Council, with the consent of the locatee where applicable, may by resolution declare that taxes respecting an 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.

(2) Where the First Nation 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 will be a discharge of the liability for tax to the extent of the payment.

(3) Where taxes are due and payable in conjunction with payment of rent under this Part, the proportionate payment is due and payable on the date that the rent is due and payable.

PART XV

PAYMENT RECEIPTS AND TAX CERTIFICATES

Receipts for Payments

61.(1) On receipt of a payment of taxes, the tax administrator must issue a receipt to the taxpayer and must enter the receipt number on the tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

62.(1) On receipt of a written request and payment of the fee set out in subsection (2), the tax administrator must issue a Tax Certificate showing whether taxes have been paid in respect of an interest in land and if not, the amount of taxes outstanding.

(2) The fee for a Tax Certificate is six dollars (\$6) for each tax roll folio searched.

PART XVI

PENALTIES AND INTEREST

63.(1) If all or part of the taxes remain unpaid after July 2 of the year in which they are levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

(2) If all or any portion of taxes remains unpaid after July 2 of the year levied, the unpaid portion accrues interest at 1% per month, compounded monthly.

(3) Payments for taxes must be credited by the tax administrator first, to taxes, including interest, from previous taxation years, second, to a penalty added in the current taxation year and third to unpaid taxes for the current taxation year.

PART XVII

APPLICATION OF REVENUES AND EXPENDITURES

Revenues and Expenditures

64.(1) All revenues raised under this By-law must be placed in a separate account, separate from other moneys of the First Nation.

(2) Revenues raised include:

- (a) taxes, including for clarity interest, penalties and costs as set out in this By-law; and
- (b) payments-in-lieu of taxes.

(3) Subject to subsection (4), an expenditure of revenue raised under this By-law must be made under authority of an expenditure by-law of the First Nation.

(4) The following expenditures of revenues raised under this By-law are hereby authorized:

- (a) refunds of overpayment and interest;
- (b) expenses incurred in the preparation and administration of this By-law;
- (c) remuneration of the assessor and the tax administrator;
- (d) remuneration and expenses of the Assessment Review Board; and
- (e) all enforcement costs.

Reserve Funds

65.(1) Reserve funds established by Council must:

- (a) be established in an expenditure by-law; and
- (b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Council may

- (a) under an expenditure by-law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and
- (b) by resolution, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Council in an expenditure by-law.

(5) Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an expenditure by-law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;

- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or
- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XVIII

COLLECTION AND ENFORCEMENT

Recovery of Unpaid Taxes

66.(1) The liability referred to in subsection 50(2) is a debt recoverable by the First Nation in a court of competent jurisdiction and may be recovered by any other method authorized in this By-law and, unless otherwise provided, the use of one method does not prevent seeking recovery by one or more other methods.

(2) A copy of the Tax Notice that refers to the taxes payable by a person, certified as a true copy by the tax administrator, is evidence of that person's debt for the taxes.

(3) Where the tax administrator has reasonable grounds to believe that a debtor intends to remove his or her personal property from the reserve, or intends to dismantle or remove his or her improvements on the reserve, or take any other actions that may prevent or impede the collection of unpaid taxes owing under this By-law, the tax administrator may apply to a court of competent jurisdiction for a remedy, notwithstanding that the time for payment of taxes has not yet expired.

(4) Council may upon application by the debtor:

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

(5) Before commencing enforcement proceedings under Parts XIX, XX, XXI, XXII or XXIII of this By-law, the tax administrator must request authorization from Council by resolution.

Demand for Payment/Notice of Enforcement

67.(1) On or after January 2 following the year for which taxes are imposed, the tax administrator must prepare a list of outstanding taxes and of the persons liable for those taxes.

(2) If the tax administrator has obtained authorization from Council under subsection 67(5), then before taking any enforcement measures or commencing any enforcement proceedings under Parts XIX, XX, XXI, XXII or XXIII of this By-law,

the tax administrator must issue a Demand for Payment/Notice of Enforcement and deliver it to every person named on the tax roll in respect of that property.

(3) A Demand for Payment/Notice of Enforcement must not be issued for at least six (6) months after the day on which the taxes became due.

Creation of Lien

68.(1) Unpaid taxes are a lien on the interest in land to which they pertain that attaches to the interest in land and binds subsequent holders of the interest in land.

(2) The tax administrator must register a lien created under this By-law in any of the registers on or after January 2 following the year in which the taxes are imposed.

(3) A lien registered under subsection (2) has priority over any unregistered or registered claim, privilege, lien or security interest in respect of the interest in land.

(4) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under subsection (1) where the tax administrator determines such action is necessary or advisable.

(5) On receiving payment in full of the taxes owing in respect of which a lien was created, the tax administrator must register a discharge of the lien without delay in any of the registers that the lien was registered under subsection (2).

(6) Discharge of a lien by the tax administrator is evidence of payment of the taxes with respect to the interest in land.

(7) A lien is not lost or impaired by reason of any technical error or omission in its creation or registration in a register.

Delivery of Documents in Enforcement Proceedings

69.(1) This section applies to this Part and Parts XIX, XX, XXI, XXII and XXIII.

(2) Delivery of a document may be made personally or by sending it by registered mail.

(3) Personal delivery of a document is made

(a) in the case of an individual, by leaving the document with that individual or with an individual at least eighteen (18) years of age residing at that individual's place of residence;

(i) in the case of a first nation, by leaving the document with the individual apparently in charge, at the time of delivery, of the main administrative office of the first nation, or with the first nation's legal counsel; and

(ii) in the case of a corporation, by leaving the document with the individual apparently in charge, at the time of delivery, of the head office or one of

its branch offices, or with an officer or director of the corporation or the corporation's legal counsel.

(4) A document is considered to have been delivered:

- (a) if delivered personally, on the day that personal delivery is made; and
- (b) if sent by registered mail, on the fifth day after it is mailed.

(5) Where the notice is in respect of taxable property, copies of notices must be served on all persons named on the tax roll in respect of that taxable property.

PART XIX

SEIZURE AND SALE OF PERSONAL PROPERTY

Seizure and Sale of Personal Property

70.(1) If taxes remain unpaid more than thirty (30) days after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may recover the amount of unpaid taxes, with costs, by way of seizure and sale of personal property of the debtor that is located on the reserve.

(2) As a limitation on subsection (1), personal property of a debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province is exempt from seizure under this By-law.

(3) The costs payable by the debtor under subsection (1) are set out in Schedule XIV to this By-law.

Notice of Seizure and Sale

71.(1) Before proceeding under subsection 71(1), the tax administrator must deliver a Notice of Seizure of Personal Property to the debtor.

(2) If the taxes remain unpaid more than seven (7) days after delivery of a Notice of Seizure of Personal Property, the tax administrator may request a sheriff, bailiff or by-law enforcement officer to seize any personal property that is located on the reserve and described in the Notice of Seizure of Personal Property, except for property exempt from seizure under subsection 71(2).

(3) The person who seizes personal property must deliver to the debtor a receipt for the personal property seized.

Notice of Seized Personal Property

72.(1) The tax administrator must publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the local newspaper with the largest circulation.

(2) The first publication of the Notice of Sale of Seized Personal Property must not occur until at least sixty (60) days after the personal property was seized.

Conduct of Sale

73.(1) A sale of personal property must be conducted by public auction.

(2) Subject to subsection (4), at any time after the second publication of the Notice of Sale of Seized Personal Property, the seized property may be sold by auction.

(3) The tax administrator must conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice must be published in the manner set out in subsection 73(1).

(4) If at any time before the seized property is sold a challenge to the seizure is made to a court of competent jurisdiction, the sale must be postponed until after the court rules on the challenge.

Proceeds of Sale

74.(1) The proceeds from a sale of seized personal property must be paid:

- (a) first, to the First Nation; and
- (b) any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

PART XX

SALE OF INTEREST IN LAND

Seizure and Assignment of Taxable Property

75.(1) If taxes remain unpaid for more than nine (9) months after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the seizure and assignment of the taxable property.

(2) Before proceeding under subsection (1), the tax administrator must serve a Notice of Seizure of Interest in Land on the debtor and deliver a copy to any locatee with an interest in the taxable property.

(3) Not less than six (6) months after a Notice of Seizure of Interest in Land is delivered to the debtor, the tax administrator may sell the right to an assignment of the taxable property by public tender or auction.

(4) Council must, by resolution, prescribe the method of public tender or auction, including the conditions that are attached to the acceptance of an offer.

Upset Price

76.(1) The tax administrator must set an upset price for the sale of the right to an assignment of the taxable property that is not less than the total amount of

the taxes payable on the taxable property, calculated to the end of the redemption period set out in subsection 81(1), plus five percent (5%) of that total.

(2) The upset price is the lowest price for which the taxable property may be sold.

Notice of Sale of a Right to Assignment of Taxable Property

77.(1) A Notice of Sale of Interest in Land must be:

(a) published in the local newspaper with the largest circulation at least once in each of the four (4) weeks preceding the date of the public tender or auction; and

(b) posted in a prominent place on the reserve not less than ten (10) days before the date of the public tender or auction.

(2) The tax administrator must conduct a public auction or tender at the time and place set out in the Notice of Sale of Interest in Land, unless it is necessary to adjourn the public tender or auction, in which case a further notice must be published in the manner set out in subsection (1).

(3) If no bid is equal to or greater than the upset price, the First Nation is deemed to have purchased the right to an assignment of the taxable property for the amount of the upset price.

Notice to the Minister

78. The tax administrator must without delay notify the Minister of Indian and Northern Affairs in writing of the sale of a right to an assignment of taxable property made under this By-law.

Subsisting Rights

79. When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

(a) the taxable property is subject to redemption as provided in subsection 81(1);

(b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to:

(i) impeachment for waste, and

(ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;

(c) an easement, restrictive covenant, building scheme or right of way registered against the interest in land subsists; and

(d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

Redemption Period

80.(1) At any time within three (3) months after the holding of a public tender or auction in respect of taxable property, the debtor may redeem the taxable property by paying to the First Nation the amount of the upset price plus three percent (3%).

- (2) On redemption of the taxable property under subsection (1)
 - (a) if the right to an assignment was sold to a bidder, the First Nation must without delay repay to that bidder the amount of the bid; and
 - (b) the tax administrator must notify the Minister of Indian and Northern Affairs in writing of the redemption.

Assignment of Taxable Property

81.(1) Assignment of taxable property is deemed final when:

- (a) the end of the redemption period provided for in subsection 81(1); and
 - (b) where required, the tax administrator has obtained the consent of the Minister of Indian Affairs and Northern Development to the sale of the interest in land.
- (2) Subject to a redemption under subsection 81(1), at the end of the redemption period, the First Nation must assign the taxable property to the highest bidder in the public tender or auction, or to itself as the deemed purchaser in accordance with subsection 78(3).

(3) Taxable property must not be assigned to any person or entity who would not have been entitled under the *Indian Act* or the First Nations Land Management Act, as the case may be, to obtain the interest or right constituting the taxable property.

(4) Upon the assignment being deemed final under subsection (1), the tax administrator must

- (a) register a Certificate of Sale of Interest in Land in any of the registers;
- (b) deliver the Certificate of Sale of Interest in Land on the debtor and the purchaser; and
- (c) note the replacement of the debtor by the purchaser as the holder of the interest in land in all relevant records of the First Nation.

(5) An assignment under subsection (1) operates

- (a) as a transfer of the taxable property to the bidder from the debtor, without an attestation or proof of execution; and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment

is deemed final under subsection (1), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(6) Upon an assignment under subsection (1), any remaining debt of the debtor with respect to the taxable property is extinguished.

Proceeds of Sale

82.(1) At the end of the redemption period, the proceeds from the sale of a right to an assignment of taxable property must be paid

- (a) first, to the First Nation; and
- (b) any remaining proceeds must be paid to the debtor.

(2) If claim to the surplus is made by another person and such claim is contested, or if the tax administrator is uncertain who is entitled to such surplus, the tax administrator must retain such money until the rights of the parties have been determined.

Resale by the First Nation

83.(1) If the right to assignment of the taxable property is purchased by the First Nation under subsection 78(3), the tax administrator may, during the redemption period, sell the assignment of the taxable property to any person for not less than the upset price and the purchaser is thereafter considered the bidder under this Part.

(2) A sale under subsection (1) does not affect the period for or the right of redemption by the debtor as provided in this By-law.

PART XXI

CANCELLATION OF INTEREST IN LAND

Authorization

84. If taxes remain unpaid for more than thirty (30) days after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the cancellation of the interest in land in respect of which the taxes are due.

Notice of Cancellation of Interest in Land

85. Before proceeding under section 85, the tax administrator must deliver a Notice of Cancellation of Interest in Land to the debtor and any locatee with an interest in the taxable property.

Cancellation of Interest

86.(1) Council may, by resolution, direct the tax administrator to cancel the interest in land if taxes remain unpaid on:

- (a) June 30 of the year following the taxation year in which they were imposed;
- or

(b) for more than six months after any specified period under paragraph 67(4)(a); provided that under all circumstances, Council may only direct cancellation of the interest in land under this Part a minimum of five (5) months after delivery of the Notice of Cancellation of Interest in Land under section 86.

(2) If Council directs the tax administrator to cancel the interest in land, the tax administrator must

(a) obtain the consent of the Minister of Indian Affairs and Northern Development to the cancellation, if required;

(b) register a Certificate of Cancellation of Interest in Land in any of the registers;

(c) serve the Certificate of Cancellation of Interest in Land on the debtor and any affected locatee; and

(d) note the replacement of the debtor by the First Nation as the holder of the interest in land in all relevant records of the First Nation.

(3) Once the tax administrator has fulfilled the requirements under subsection (2), the interest in land will be deemed to have been assigned to the First Nation.

(4) An assignment under subsection (3) operates:

(a) as a transfer of the taxable property to the First Nation from the debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is deemed final under subsection (3), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(5) Upon an assignment under subsection (3), any remaining debt of the debtor with respect to the taxable property is extinguished.

Costs

87. The costs payable by the debtor under this part are as set out in Schedule XIV to this By-law.

PART XXII FORFEITURE

Authorization

88. If taxes remain unpaid for more than twenty-four (24) months after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the forfeiture of the interest in land in respect of which taxes are due.

Notice of Forfeiture

89. Before proceeding under section 89, the tax administrator must deliver a Notice of Forfeiture to the debtor and any locatee with an interest in the taxable property.

Forfeiture

90.(1) If taxes remain unpaid forty (40) days after the tax administrator delivers a Notice of Forfeiture to the debtor, the tax administrator must

- (a) obtain the consent of the Minister of Indian Affairs and Northern Development to the forfeiture, if required;
- (b) register a Certificate of Forfeiture in any of the registers;
- (c) serve the Certificate of Forfeiture on the debtor and any affected locatee; and
- (d) note the replacement of the debtor by the First Nation as the holder of the interest in land in all relevant records of the First Nation.

(2) Once the tax administrator has fulfilled the requirements under subsection (1), the interest in land will be deemed to have been transferred to the First Nation.

(3) A transfer under subsection (2) operates:

- (a) as a transfer of the taxable property to the First Nation from the debtor, without an attestation or proof of execution; and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is deemed final under subsection (2), except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

Payment and Extinguishment of Debt

91.(1) Upon a transfer under subsection 91(2), any remaining debt of the debtor with respect to the taxable property is extinguished.

(2) The debtor may prevent forfeiture under this Part by paying all taxes then due and payable, with costs, to the First Nation on or before the date on which the interest in land will forfeit.

(3) A payment that does not conform to subsection (2) does not prevent forfeiture under this Part.

Costs

92. The costs payable by the debtor under this Part are as set out in Schedule XIV to this By-law.

PART XXIII DISCONTINUANCE OF SERVICES

Authorization

93. If taxes remain unpaid for more than thirty (30) days after a Demand for Payment/Notice of Enforcement is issued, the tax administrator may levy the amount of unpaid taxes, by way of the discontinuance of any services provided by or on behalf of the First Nation to the debtor or to the debtor's interest in land.

Notice of Discontinuance of Services

94. Before proceeding under section 94, the tax administrator must deliver a Notice of Discontinuance of Services to the debtor and any locatee with an interest in the taxable property.

Council must Consider Representations

95.(1) The Notice of Discontinuance of Services must include a date, time and place for the debtor or any affected locatee to appear before Council, within thirty (30) days of delivery of the notice, and show cause as to why the services should not be discontinued.

(2) Council must be available to hear from the debtor or any affected locatee on the date and at the time and place indicated on the Notice of Discontinuance of Services and must consider any representations made by the debtor or the affected locatee at that time with respect to whether or not to discontinue any services.

Discontinuance of Services

96.(1) No less than thirty (30) days after delivery of a Notice of Discontinuance of Services, the tax administrator may, subject to subsection (2), discontinue services authorized under section 94.

(2) The First Nation must not discontinue:

- (a) fire protection or police services to the taxable property of a debtor;
- (b) water or garbage collection services to taxable property that is a residential dwelling; or
- (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XXIV SERVICE AND LOCAL IMPROVEMENT TAXES

Service and Local Improvement Taxes

97. Council may, by by-law pursuant to section 83 of the *Indian Act*, impose service and local improvement taxes to all or any part of the reserve that may apply notwithstanding any exemptions under Part XII.

PART XXV GENERAL PROVISIONS

Disclosure of Information

98.(1) The tax administrator or any other person who has custody or control of information or records obtained or created under this By-law must not disclose the information or records except

- (a) in the course of administering this By-law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with subsection (2).

(2) The tax administrator or the assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

(3) An agent must not use information disclosed under subsection (2) except for the purposes authorized by the holder in writing referred to in that subsection.

Disclosure for Research Purposes

99. Notwithstanding section 99, Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Council to comply with Council's requirements respecting the use, confidentiality and security of the information.

Validity

100. Nothing under this By-law must be rendered void or invalid, nor must the liability of any person to pay taxes or amounts levied under this By-law 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, the tax roll or any notice given under this By-law; or
- (c) a failure of the First Nation, tax administrator or the assessor to do something within the required time.

Limitation on Proceedings

101.(1) No person may commence an action or proceeding for the return of money paid to the First Nation, whether under protest or otherwise, on account of

a demand, whether valid or invalid, for taxes or any other amount paid under this By-law after the expiration of six (6) months from the making of the payment.

(2) If a person fails to start an action or proceeding within the time limit described in this section, then money paid to the First Nation must be deemed to have been voluntarily paid.

Notices

102.(1) Where in this By-law a notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail to the recipient's ordinary mailing address or the address for the recipient shown on either the assessment roll or the taxation roll;
- (b) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (c) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on either the assessment roll or the taxation roll.

(2) Except where otherwise provided in this By-law,

- (a) a notice given by mail is deemed received on the fifth day after it is posted;
- (b) a notice posted on property is deemed received on the second day after it is posted; and
- (c) a notice given by personal delivery is deemed received upon delivery.

Extensions of Deadlines

103. Chief and Council may, by resolution, extend for a maximum of thirty (30) days the time in which anything is required to be done under Parts X to XXIV inclusive, of this By-law 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 By-law, provided that the tax administrator posts a notice describing the extensions in the administration office of First Nation.

Interpretation

104.(1) The provisions of this By-law are severable, and where any provision of this By-law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this By-law and the decision that it is invalid must not affect the validity of the remaining portions of this By-law.

(2) Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

(3) Words in this By-law that are in the singular include the plural, and words in the plural include the singular.

(4) This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

(5) Reference in this By-law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

(6) Headings form no part of the enactment and must be construed as being inserted for convenience of reference only.

Force and Effect

105. This By-law comes into force and effect on approval by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [4] day of [February] , 20 [11] , at [Alexander] , in the Province of [Alberta] .

[Allan Paul]

Chief – Allan Paul

[Martin Arcand]

Councillor – Martin Arcand

[Henry Arcand]

Councillor – Henry Arcand

[Sheldon Arcand]

Councillor – Sheldon Arcand

[Kurt Burnstick]

Councillor – Kurt Burnstick

[Norman Kootenay]

Councillor – Norman Kootenay

[Bernard Paul]

Councillor – Bernard Paul

SCHEDULE I
PROPERTY CLASSES

(Subsection 5(10))

Class 1 - residential

Class 2 - non-residential, including linear property

Class 3 - farm land

Class 4 - machinery and equipment

SCHEDULE II
REQUEST FOR INFORMATION BY ASSESSOR

(Subsection 6(1))

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the *Alexander First Nation Property Assessment and Taxation By-law - 2011 - 2011*, I request that you provide to me, in writing, no later than _____ (**Note: must be a date that is at least fourteen (14) days from the date of delivery of the request**), the following information relating to the above-noted interest in land:

1. _____
2. _____
3. _____

If you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of the information available to the assessor.

DATED: _____, 20____.

Assessor for the Alexander First Nation

SCHEDULE III
NOTICE OF ASSESSMENT INSPECTION

(Subsection 7(2))

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

DATE OF REQUEST: _____

TAKE NOTICE that, pursuant to section ____ of the *Alexander First Nation Property Assessment By-law, 2011*, the assessor for the Alexander First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ A.M./P.M.

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

Assessor for the Alexander First Nation

DATED: _____, 20__ .

SCHEDULE III(a)
FORM OF ASSESSOR CERTIFICATION

(Section 9 and Subsection 10(2))

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for the Alexander First Nation, hereby certify that this is the Alexander First Nation [**revised/supplementary**] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

DATED: _____, 20__.

(Signature of Assessor)

SCHEDULE IV

**DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION**

(Subsection 12(3))

I, _____ **[insert name]**, of _____ **[insert street address]**, _____ **[insert city]**, _____ **[insert province]**, _____ **[insert postal code]**, declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

- (a) a complaint or appeal under the *Alexander First Nation Property Assessment and Taxation By-law - 2011*;
- (b) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or
- (c) other: _____

(insert description)

DATED: _____, 20__.

(Signature of Person Requesting Information)

(Print Name of Person Requesting Information)

SCHEDULE V
ASSESSMENT NOTICE

(Subsection 15(1))

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been certified by the assessor for the _____ First Nation and delivered to the First Nation Council.

The following person(s) is/are the holders of the interest in land: **[insert name(s) & addresses]**

The interest in land is classified as: _____

The assessed value by classification of the land is: _____

TOTAL ASSESSED VALUE: _____

TOTAL ASSESSED VALUE LIABLE TO TAXATION: _____

AND TAKE NOTICE that you may appeal this assessment to the Assessment Review Board within thirty (30) days after the date on which this Assessment Notice was mailed or e-mailed to you. The Notice of Appeal must be in writing and in the form specified in the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

DATED: _____, 20____.

(Signature of Assessor)

SCHEDULE VI
NOTICE OF APPEAL

(Subsection 26(1))

TO: Assessor for the Alexander First Nation

[insert address for Assessor]

PURSUANT to the provisions of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, I hereby appeal the assessment of the following interest in land:

(description of the assessable property, including the assessment roll number as described in the Assessment Notice)

The grounds for appeal are **(describe the grounds for appeal in as much detail as possible)**:

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

Complainant’s mailing address to which all notices in respect of this appeal are to be sent:

name and address of any representative acting on complainant’s behalf in respect of this appeal:

The required fee of \$ _____ is enclosed with this Notice of Appeal.

DATED: _____, 20____ .

(Signature of Appellant)

(Print Name of Appellant)

NOTE: a copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE VII
NOTICE OF HEARING

(Subsection 28(2))

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment of the above-noted interest in land at:

Date: _____, 20__

Time: _____ (a.m./p.m.)

Location: [address].

AND TAKE NOTICE that you should bring to the hearing all relevant documents in your possession respecting this appeal.

AND TAKE NOTICE that you may file written submissions to the Assessment Review Board prior to the above noted hearing date at the following address, instead of appearing in person at the hearing.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this notice, as well as copies of:

DATED: _____, 20__ .

(Signature of chair, Assessment Review Board)

SCHEDULE VIII

ORDER TO ATTEND HEARING/PRODUCE DOCUMENTS

(Subsection 40(1))

TO: _____

ADDRESS: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for the Alexander First Nation in respect of the assessment of _____
_____ **[describe interest in land]**.

The Assessment Review Board believes that you may have information or documents that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to **[check the applicable boxes below]**:

1. Attend before the Assessment Review Board at a hearing at

Date: _____, 20_____

Time: _____ (a.m./p.m.)

Location: _____ **[address]**

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A \$20 witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

2. Deliver the following documents **[list documents]** OR any documents in your possession that may relate to this assessment, to the chair, Assessment Review Board, at _____ **[address]** on or before _____.

Please contact _____ at _____ if you have any questions or concerns respecting this Order.

DATED: _____, 20_____ .

(Signature of chair, Assessment Review Board)

SCHEDULE IX
NOTICE OF WITHDRAWAL

(Subsection 45(1))

TO: Chair, Assessment Review Board for the Alexander First Nation
[address]

PURSUANT to the provisions of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, I hereby withdraw my appeal of the assessment of the following interest in land:

Description of the interest in land: _____

Date of Notice of Appeal: _____

DATED: _____, 20__ .

(Signature of Complainant or representative)

(Print Complainant's Name)

SCHEDULE X

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR

(Subsection 3(7))

**REQUEST FOR INFORMATION BY TAX ADMINISTRATOR
FOR THE ALEXANDER FIRST NATION**

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection ____ of the *Alexander First Nation Property Taxation By-law, 2011*, I request that you provide to me, in writing, no later than _____
(Note: must be a date that is at least fourteen (14) days from the date of request),
the following information relating to the above-noted interest in land:

- (1)
- (2)
- (3)

Tax Administrator for the Alexander First Nation

DATED: _____, 20__ .

SCHEDULE XI
TAX NOTICE
(Subsection 57(1))

TO: _____

ADDRESS: _____

RE: _____
(description of interest in land)

PURSUANT to the provisions of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, taxes in the amount of \$_____ are hereby levied with respect to the above-noted interest in land.

All taxes are due and payable on or before _____ [Note to First Nation: if taxes are paid in conjunction with lease payments, insert the following instead: “Pursuant to Part XV of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, taxes are due and payable in conjunction with periodic lease payments on or before _____ .”] Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of the Alexander First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

Taxes that are not paid by _____ shall incur penalties and interest in accordance with the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

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

Assessed value	\$ _____
Taxes (current year)	\$ _____
Unpaid Taxes (previous years)	\$ _____
Penalties	\$ _____
Interest	\$ _____
Total Payable	\$ _____

DATED: _____, 20____.

(Signature of tax administrator)

SCHEDULE XII
TAX CERTIFICATE

(Subsection 62(1))

In respect of the interest in land described as: _____
and pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this Certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of: \$ _____ are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

DATED: _____, 20____.

(Signature of tax administrator)

SCHEDULE XIII

DEMAND FOR PAYMENT/NOTICE OF ENFORCEMENT

(Subsection 67(2))

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

In respect of the interest in land described as: _____
and pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, I hereby certify as follows:

That taxes, interest and penalties are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ _____

Penalties: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately.

If the total unpaid tax debt is paid on or before _____, no further penalties and interest will be assessed on this amount.

If the all or any portion of the tax debt is not paid on or before _____, a further penalty of \$ _____ will be assessed on that date.

The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of ____ % per _____, compounded _____.

Payments must be made at the offices of the Alexander First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

TAKE NOTICE that the failure to pay in full the above-mentioned tax debt within 30 days from the date of this Demand may result in procedures being taken by the First Nation for the enforcement and collection of such debt.

DATED: _____, 20____.

(Signature of tax administrator)

SCHEDULE XIV**COSTS PAYABLE BY DEBTOR ARISING FROM
ENFORCEMENT PROCEEDINGS**

(Parts XIX, XXI and XXII)

The following are allowable costs payable by the debtor arising from the seizure and sale of personal property:

- | | |
|---|---------|
| 1. Preparation of a notice | \$100 |
| 2. Service of notice on each person or place | \$250 |
| 3. Advertising in newspaper | \$500 |
| 4. Time spent in conducting a seizure and sale of personal property: | \$50/hr |
| 5. Actual cost of seizure and storage will be assessed based on receipts. | |

SCHEDULE XV
NOTICE OF SEIZURE OF PERSONAL PROPERTY

(Subsection 71(1))

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of \$_____ remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within seven (7) days after delivery of this Notice may result in the tax administrator, pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, seizing the personal property described as follows:

[general description of the personal property to be seized].

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty (60) days following the seizure of the property, the tax administrator may

(a) publish a Notice of Sale of Seized Personal Property in two (2) consecutive issues of the *Edmonton Journal* newspaper; and

(b) at any time after the second publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

DATED: _____, 20____.

(Signature tax administrator)

SCHEDULE XVI

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

(Subsection 72(1))

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to the Alexander First Nation will take place on _____, 20____ at _____ o'clock at _____ **[location]**.

The following personal property, seized pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, will be sold at the public auction:

[general description of the goods].

The proceeds of sale of the seized property shall be paid to any holders of security interests in the property and to the First Nation in order of their priority under applicable Provincial laws. Any monies received from the sale of the seized property that are in excess of these amounts owing will be paid to the debtor.

DATED: _____, 20____.

(Signature of tax administrator)

SCHEDULE XVII

NOTICE OF SEIZURE OF INTEREST IN LAND

(Subsection 75(2))

TO: _____
(the "Debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of \$ _____ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt BY June 30, 20__ may result in the tax administrator, pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, seizing and selling the taxable property by public auction or tender as follows:

1. The public auction or tender, including any conditions that are attached to the acceptance of a bid to purchase the taxable property, shall be conducted in accordance with the procedures prescribed by the Council of the Alexander First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will:
 - (a) publish a Notice of Sale of Interest in Land in the *Edmonton Journal* newspaper at least once in each of the four weeks preceding the date of the sale; and
 - (b) post the Notice of Sale of a Interest in Land in a prominent place on the reserve not less than 10 days preceding the date of the sale.
3. The Notice of Sale of Interest in Land will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.
4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus 5% of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public auction or tender at the time and place set out in the Notice of Sale of Interest in Land unless it is necessary to adjourn in which case a further notice will be published.
6. If the First Nation does not receive a bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the taxable property for the amount of the upset price.

7. The debtor may redeem the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent any time within three months after the holding of the public auction or tender in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the taxable property is redeemed, the First Nation will without delay repay to the bidder the amount of the bid.

8. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian and Northern Affairs. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

9. Council of the Alexander First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of any sale of the taxable property and of any redemption of the taxable property.

10. The tax administrator will register Certificate of Sale of Interest in Land pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

11. A sale of the taxable property operates:

- (a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is registered, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

12. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to the First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

DATED: _____, 20____.

(Signature of tax administrator)

SCHEDULE XVIII

NOTICE OF SALE OF INTEREST IN LAND

(Subsection 77(1))

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that a Notice of Seizure of Interest in Land was given in respect of the taxable property on _____, 20__ .

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \$_____ , remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the taxable property will be conducted by public [auction/tender] [**Note to First Nation: specify whether sale will be by auction or tender throughout this Notice**] for unpaid taxes, penalties and interest owed to the Alexander First Nation.

The public [auction/tender] will take place on:
_____, 20__ at _____ o’clock at _____ [**insert location**].

The tax administrator will conduct the public [auction/tender] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is: \$_____ . The upset price is the lowest price for which the taxable property will be sold.
2. The public [auction/tender], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by the Council of the Alexander First Nation as set out in this Notice.
3. If at the [auction/tender] there is no bid that is equal to or greater than the upset price, the First Nation will be deemed to have purchased the right to assignment of the taxable property for the amount of the upset price.
4. The debtor may redeem the taxable property after the sale by paying to the First Nation the amount of the upset price plus three percent any time within three months after the holding of the public [auction/tender] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the taxable

property is redeemed, the First Nation will without delay repay to the bidder the amount of the bid.

5. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian and Northern Affairs. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, the First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

6. Council of the Alexander First Nation will, without delay, notify the Minister of Indian and Northern Affairs in writing of any sale of the taxable property and of any redemption of the taxable property.

7. The tax administrator will register Certificate of Sale of Interest in Land pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

8. A sale of the taxable property operates:

(a) as a transfer to the bidder or the First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is registered, except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

9. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.

10. The proceeds of sale of the taxable property will be paid first to the First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

DATED: _____, 20____.

(Signature of tax administrator)

SCHEDULE XIX

CERTIFICATE OF SALE OF INTEREST IN LAND

(Subsection 81(4))

RE: _____
(description of interest in land)

(description of improvements)

I, _____, tax administrator of the Alexander First Nation hereby certify that resulting from the failure of _____ to pay the outstanding tax debt on the above-noted interest on land, that interest has been disposed of by public auction [**tender**] pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*. Pursuant to that By-law, the following person must be substituted for the debtor as the holder of the above-noted interest in land:

(Name of Purchaser)

(Address of Purchaser)

DATED: _____, 20__.

(Signature of tax administrator)

SCHEDULE XX

NOTICE OF CANCELLATION OF INTEREST IN LAND

(Section 85)

TO: _____
[insert Debtor’s name]

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties, and interest in the amount of \$_____ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before June 30, 20__ , the interest you hold in the taxable property will be absolutely and unconditionally cancelled. Upon such cancellation, your interest in the taxable property will transfer in the First Nation pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*. Upon the cancellation of your interest in the taxable property, you will be required to immediately vacate the interest in land, and any rights or interests which you acquired through such interest in land will cease to exist.

AND TAKE NOTICE that you may prevent cancellation by paying all taxes due and payable, with costs, to the Alexander First Nation on or before June 30, 20__ .

DATED: _____ , 20__ .

(Signature of tax administrator)

SCHEDULE XXI

CERTIFICATE OF CANCELLATION OF INTEREST IN LAND

(Subsection 86(2))

DESCRIPTION OF INTEREST IN LAND: _____

I, _____, tax administrator for the Alexander First Nation, hereby certify that resulting from the failure of _____ [**insert name of debtor**] to pay the outstanding tax debt owing on the above-mentioned interest in land, such interest has been cancelled and transferred to the Alexander First Nation pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

DATED: _____, 20____.

(Signature of tax administrator)

SCHEDULE XXII
NOTICE OF FORFEITURE

(Section 89)

TO: _____
[insert debtor’s name]

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties, and interest in the amount of \$ _____ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that taxes imposed by the *Alexander First Nation Property Assessment and Taxation By-law - 2011* for the above-noted interest in land have been outstanding for two years and pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, the above-noted interest in land is now subject to forfeiture.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the 40th day after the date of this Notice, the interest you hold in the taxable property will be absolutely and unconditionally forfeited to the Alexander First Nation. Upon such forfeiture, your interest in land will transfer in the First Nation pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

AND TAKE NOTICE that you may prevent forfeiture by paying all taxes due and payable, with costs, to the Alexander First Nation on or before the 40th day after the date of this Notice.

DATED: _____, 20__ .

(Signature of tax administrator)

SCHEDULE XXIII

CERTIFICATE OF FORFEITURE

(Subsection 90(1))

DESCRIPTION OF INTEREST IN LAND: _____

I, _____, tax administrator for the Alexander First Nation, hereby certify that resulting from the failure of _____ [**insert name of debtor**] to pay the outstanding tax debt owing on the above-mentioned interest in land, such interest has been forfeited to the Alexander First Nation pursuant to the *Alexander First Nation Property Assessment and Taxation By-law - 2011*.

DATED: _____, 20____.

(Signature of tax administrator)

SCHEDULE XXIV
NOTICE OF DISCONTINUANCE OF SERVICES

(Section 94)

TO: _____
[Debtor’s name]

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the “taxable property”)

TAKE NOTICE that taxes, penalties, and interest in the amount of \$_____ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment/Notice of Enforcement dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the 30th day 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 TAKE NOTICE that you may attend a meeting of the Council of the Alexander First Nation scheduled for _____, 20____ at _____ o’clock, **[date within the 30 days of the date set out below]** at _____ **[location]**, and show cause as to why the services should not be discontinued.

AND TAKE NOTICE that you may prevent cancellation of services by paying all taxes due and payable, with costs, to the Alexander First Nation on or before the 30th day after the date of this Notice.

DATED: _____, 20____.

(Signature of tax administrator)

**ALEXANDER FIRST NATION
TAX RATES BY-LAW 2011**

[Effective August 17, 2011]

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 by-laws 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 matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexander First Nation enacted the *Alexander First Nation Property Assessment and Taxation By-law - 2011* on March 21, 2011;

THEREFORE BE IT RESOLVED that the following by-law 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 by-law may be cited for all purposes as the *Alexander First Nation Tax Rates By-law 2011*.

2. Pursuant to Section 54 of the *Alexander First Nation Property Assessment and Taxation By-law - 2011*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 134:

- | | |
|---|-------|
| (a) for non-residential and linear property | 2.40% |
| (b) for machinery and equipment | 1.69% |

In Reserve No. 134A,

- | | |
|---|-------|
| (a) for non-residential and linear property | 1.27% |
|---|-------|

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on May 17, 2011.

[Allan Paul]

Chief - Allan Paul

[Martin Arcand]

Councillor - Martin Arcand

[Sheldon Arcand]

Councillor - Sheldon Arcand

[Kurt Burnstick]

Councillor - Kurt Burnstick

Councillor - Norman Kootenay

Councillor - Bernard Paul

ALEXIS NAKOTA SIOUX NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2011

[Effective August 30, 2011]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the *Alexis First Nation Property Tax By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Alexis Nakota Sioux Nation has enacted the *Taxation Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Alexis Nakota Sioux Nation duly enacts as follows:

1. This By-law may be cited as the *Alexis Nakota Sioux Nation Annual Property Taxation Expenditure By-law, 2011*.

2. In this by-law:

“Act” means the *Indian Act* and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Alexis Nakota Sioux Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Alexis First Nation Property Tax By-law*.

3. The Nation’s annual taxation budget for the 2011 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon the being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 24th day of May, 2011, at Alexis, in the Province of Alberta.

A quorum of Council consists of 5 members of Council.

[Cameron Alexis]

Chief Cameron Alexis

[Darwin Alexis]

Councilor Darwin Alexis

[Gloria Potts]

Councilor Gloria Potts

[Lonnie Letendre]

Councilor Lonnie Letendre

[Erwin Letendre]

Councilor Erwin Letendre

[Roderick Alexis]

Councilor Roderick Alexis

[Henry R. Alexis]

Councilor Henry R. Alexis

[Jaclyn Mustus]

Councilor Jaclyn Mustus

SCHEDULE A

ALEXIS NAKOTA SIOUX NATION
ANNUAL PROPERTY TAX BUDGET 2011

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 106,575.68
Property Tax Revenue carried over from previous carried Fiscal Years	\$
Deficit Property Tax Revenue carried over from previous carried Fiscal Years	\$

TOTAL REVENUES \$ 106,575.68

EXPENDITURES

1. General Government Expenditures	\$ 106,575.68
a. Executive and Legislative	
b. General Administrative	
c. Other General Government	
2. Protection Services	
a. Policing	
b. Firefighting	
c. Regulatory Measures	
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	
b. Housing	
c. Planning and Zoning	

d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
7. Fiscal Services	
a. Interests Payments	
b. Debt Charges	
c. Other Fiscal Services	
8. Other Services	
a. Health	
b. Social Programs and Assistance	
c. Other Service	
9. Other Expenditures:	
a. Municipal Service Agreements [list each]	
b. Contingency	
TOTAL EXPENDITURES	\$ 106,575.68
BALANCE	\$ 0

**ALEXIS NAKOTA SIOUX NATION
TAX RATES BY-LAW 2011**

[Effective August 30, 2011]

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 by-laws 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 matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Alexis Nakota First Nation enacted the *Alexis First Nation Property Tax By-law* on July 27, 1999;

THEREFORE BE IT RESOLVED that the following by-law 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 by-law may be cited for all purposes as the *Alexis Nakota Sioux Nation Tax Rates By-law 2011*.

2. Pursuant to Section 5 of the *Alexis First Nation Property Tax By-law*, the rate of tax applied against the assessed value of property shall be,

In Reserve No. 133;

- | | |
|---|-------|
| (a) for non-residential and linear property | 2.56% |
| (b) for machinery and equipment | 1.76% |

In Reserve No. 232;

- | | |
|---|-------|
| (a) for non-residential and linear property | 1.32% |
|---|-------|

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [April 5/2011] .

[Cameron Alexis]

Chief Cameron Alexis

[Roderick Alexis]

Councillor Roderick Alexis

[Darwin Alexis]

Councillor Darwin Alexis

[Jaclyn Mustus]

Councillor Jaclyn Mustus

[Lonnie Letendre]

Councillor Lonnie Letendre

[Gloria Potts]

Councillor Gloria Potts

[Erwin Letendre]

Councillor Erwin Letendre

[Henry R. Alexis]

Councillor Henry R. Alexis

BIGSTONE CREE FIRST NATION
ANNUAL PROPERTY TAXATION EXPENDITURE BY-LAW, 2011

[Effective August 30, 2011]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Bigstone Cree First Nation has enacted the *Bigstone Cree First Nation Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS Section 52 of the *Bigstone Cree First Nation Property Assessment and Taxation By-law*, requires a first nation that has made a property taxation by-law to, at least once each year, make a law establishing a budget for the expenditure of revenues raised under its property taxation by-laws;

NOW THEREFORE the Council of the Bigstone Cree First Nation duly enacts as follows:

1. This By-law may be cited as the *Bigstone Cree First Nation Annual Property Taxation Expenditure By-law, 2011*.

2. In this by-law:

“Act” means the *Indian Act* and the regulations made under that Act;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to that term in the Act;

“First Nation” or “Band” means the Bigstone Cree First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Bigstone Cree First Nation Property Assessment and Taxation By-law*.

3. The Nation’s annual taxation budget for the 2011 year beginning January 1, and ending December 31, is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.

5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.

6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.

7. Expenditures of local revenues must be made only in accordance with the annual budget.

8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.

9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.

10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.

13. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY DULY ENACTED by Council on the [20] day of [April], 20[11], at [Wabasca], in the Province of [Alberta].

A quorum of Council consists of ([6]) members of Council.

[Gordon T. Auger]

Chief Gordon T. Auger

[Clara Moberly]

Councillor Clara Moberly

[John Gullion]

Councillor John Gullion

[Silas Yellowknee]

Councillor Silas Yellowknee

[Clifford R. Cardinal]

Councillor Clifford Cardinal

[Clayton Auger]

Councillor Clayton T. Auger

[L. Gladue]

Councillor Linda Gladue

[M. Ida Alook]

Councillor Ida Alook

[Ivan Alook]

Councillor Ivan Alook

[Mike Beaver]

Councillor Mike Beaver

[Eva Yellowknee]

Councillor Eva Yellowknee

SCHEDULE A
BIGSTONE CREE FIRST NATION
ANNUAL PROPERTY TAX BUDGET 2011

REVENUES

Property Tax Levies, Interest & Penalties for Current Fiscal Year	\$ 1,068,108.92
Property Tax Revenue carried over from previous carried Fiscal Years	\$ -
Deficit Property Tax Revenue carried over from previous carried Fiscal Years	\$ -

TOTAL REVENUES \$ 1,068,108.92

EXPENDITURES

1. General Government Expenditures	
a. Executive and Legislative	\$ 519,200.00
b. General Administrative	48,385.00
c. Other General Government	60,000.00
2. Protection Services	
a. Policing	
b. Firefighting	50,000.00
c. Regulatory Measures	10,000.00
d. Other Protective Services	
3. Transportation	
a. Roads and Streets	
b. Snow and Ice Removal	
c. Other Transportation	
4. Recreation and Cultural Services	
a. Recreation	
b. Culture	
c. Other Recreation and Culture	
5. Community Development	
a. Education	\$
b. Housing	
c. Planning and Zoning	40,000.00

d. Community Planning	
e. Economic Development Program	
f. Heritage Protection	60,000.00
6. Environment Health Services	
a. Water Purification and Supply	
b. Sewage Collection and Disposal	
c. Garbage Waste Collection and Disposal	
d. Other Environmental Services	
7. Fiscal Services	
a. Interests Payments	
b. Debt Charges	
c. Other Fiscal Services	
8. Other Services	
a. Health	50,000.00
b. Social Programs and Assistance	25,000.00
c. Other Service	50,000.00
9. Other Expenditures:	
a. Municipal Service Agreements [list each]	
b. Contingency	155,523.92
TOTAL EXPENDITURES	\$
BALANCE	\$ 1,068,108.92

**BIGSTONE CREE FIRST NATION
TAX RATES BY-LAW 2011**

[Effective August 30, 2011]

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 by-laws 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 matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Bigstone Cree First Nation enacted the *Bigstone Cree First Nation Property Assessment and Taxation By-law* on April 15, 2004;

THEREFORE BE IT RESOLVED that the following by-law 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 by-law may be cited for all purposes as the *Bigstone Cree First Nation Tax Rates By-law 2011*.

2. Pursuant to Section 12.1 of the *Bigstone Cree Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be,

- | | |
|---------------------------------|-------|
| (a) for non-residential | 2.45% |
| (b) for machinery and equipment | 2.10% |

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on [April 20], 2011.

[Gordon T. Auger]

Chief Gordon T. Auger

[Clara Moberly]

Councillor Clara Moberly

[Silas Yellowknee]

Councillor Silas Yellowknee

[Mike Beaver]

Councillor Mike Beaver

[Clayton Auger]

Councillor Clayton T. Auger

[M. Ida Alook]

Councillor Ida Alook

[John Gullion]

Councillor John Gullion

[Clifford R. Cardinal]

Councillor Clifford Cardinal

[L. Gladue]

Councillor Linda Gladue

[Ivan Alook]

Councillor Ivan Alook

[Eva Yellowknee]

Councillor Eva Yellowknee

**SIKSIKA NATION
TAX RATES BY-LAW 2011**

[Effective September 16, 2011]

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 by-laws 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 matter arising out of or ancillary to such purpose; and

WHEREAS the Council of the Siksika Nation enacted the *Siksika Nation Property Assessment and Taxation By-law* on June 16, 2004;

THEREFORE BE IT RESOLVED that the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act*, and in particular section 83(1) thereof, for the purpose of establishing annual rates of taxation.

1. This by-law may be cited for all purposes as the *Siksika Nation Tax Rates By-law 2011*.

2. Pursuant to Section 11 of the *Siksika Nation Property Assessment and Taxation By-law*, the rate of tax applied against the assessed value of property shall be:

- | | |
|---------------------------------|--------|
| (a) for non-residential | 1.60% |
| (b) for machinery and equipment | 0.95%. |

3. This By-law comes into force and effect upon being approved by the Minister of Indian Affairs and Northern Development.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting of Council held on [May 16/2011] .

[Fred Rabbit Carrier]

Chief Fred Rabbit Carrier

Councillor Herman Yellow Old
Woman

[Guy Medicine Shield]

Councillor Guy Medicine Shield

[Hector Winnipeg]

Councillor Hector Winnipeg

Councillor Kendall Panther Bone

[Eldon Weasel Child]

Councillor Eldon Weasel Child

Councillor Jason Doore

[LaVerna McMaster]
Councillor LaVerna McMaster

Councillor Janice Doore

[Clarence Wolf Leg]
Councillor Clarence Wolf Leg

[Reynold Medicine Traveller]
Councillor Reynold Medicine
Traveller

[Carlton Big Snake]
Councillor Carlton Big Snake

[Adrian Stimson Sr.]
Councillor Adrian Stimson Sr.

**BOOTHROYD INDIAN BAND
TAXATION [RATES] BY-LAW**

[Effective September 16, 2011]

SCHEDULE “A”

The Council for the Boothroyd Indian Band hereby adopts the following taxation rates for the 2011 taxation year as prescribed in the *Boothroyd Indian Band Taxation By-law* and the *Property Assessment and Taxation (Railway Right-of-Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65.

Column 1	Classes of Property	Tax Rate
Class 1:	Residential	0.0000
Class 2:	Utilities	0.0000
Class 3:	Unmanaged Forest Land	0.0000
Class 4:	Major Industry	0.0000
Class 5:	Light Industry	0.0000
Class 6:	Business and Other	0.0000
Class 7:	Manage Forest Land	0.0000
Class 8:	Recreation/Non-profit Organization	0.0000
Class 9:	Farm	0.0000
Class 10:	Railway Right-of-Way	0.0000
Class 10:	Railway Right-of-Way-Business	24.2553

APPROVED AND PASSED at a duly convened meeting of the Council of the Boothroyd Indian Band held at the Boothroyd Indian Band Administration Office, Boston Bar, British Columbia, this [18] day [Aug.] 2011.

A quorum of Band Council consists of 3 Councillors.

[Phillip Campbell]

Chief Phillip Campbell (for Chief)

[Lawrence Campbell]

Councillor Lawrence Campbell

[Thomas Andrew]

Councillor Thomas Andrew

**COLDWATER INDIAN BAND
2011 TAX RATES BY-LAW**

[Effective August 30, 2011]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws 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 arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Coldwater Indian Band enacted the *Coldwater Indian Band Property Assessment and Taxation By-law* on May 20, 1997;

NOW BE IT HEREBY RESOLVED that the following by-law 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 by-law may be cited for all purposes as the *Coldwater Indian Band 2011 Tax Rates By-law*.

2. Pursuant to Section 11 of the *Coldwater Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2011 Tax Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Coldwater Indian Band Council at a duly convened meeting held on the [22th] day of [June] , 2011.

Quorum: [4]

[Harold Aljam]

Chief

[Dennis Saddleman]

Councillor

[Lee Saphan]

Councillor

[Mike Smithers]

Councillor

[Krisalena Antoine]

Councillor

[Bernice Garcier]

Councillor

SCHEDULE "A"

The Council of the Coldwater Indian Band hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

COLUMN 1	COLUMN 2		
<i>Class of Property as prescribed under Schedule II and Section 11 of the Coldwater Property Assessment and Taxation By-law</i>	<i>Rate of Tax applied against each \$1000.00 of the assessed value of the land and improvements as determined in accordance with Part VII of the Coldwater Property Assessment and Taxation By-law.</i>		
	Local Purposes	B.C. Assessment Authority Levy	Total of all Tax Rates
Class 1 - Residential	8.7600	.0621	8.8221
Class 2 - Utilities	27.7134	.5114	28.2248
Class 3 - Supportive Housing	8.7600	0.0621	8.8221
Class 4 - Major Industry	25.2315	0.5114	25.7430
Class 5 - Light Industry	21.8270	0.1896	22.0166
Class 6 - Business and Other	19.6495	0.1896	19.8391
Class 7 - Managed Forest Land	9.7798	0.2953	10.0751
Class 8 - Recreation Property/ Non-Profit Organization	8.6852	0.0621	8.7473
Class 9 - Farm	9.8116	0.0621	9.8737

COOK'S FERRY INDIAN BAND
2011 RATES BY-LAW
BY-LAW NO. 2011-TX01

[Effective August 30, 2011]

WHEREAS pursuant to the *Indian Act*, RSC 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in land including the rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose;

AND WHEREAS the council of the Cook's Ferry Indian Band enacted the *Cook's Ferry Indian Band Taxation and Assessment By-law* on June 23, 1993.

NOW BE IT HEREBY RESOLVED that pursuant to Section 24 of the *Cook's Ferry Indian Band Taxation By-law*:

1. The rates for each class of property (1 through 9) shall be in accordance with Schedule "A" which is attached and forms part of the *2011 Rates By-law*.
2. The rates for railways (Class 10) shall be in accordance with Schedule "A", which is attached and forms part of the *2011 Rates By-law* pursuant to the *Property Assessment and Taxation Railway Right of Way Regulations*, SOR/201-493.
3. This by-law may be cited for all purposes at the *Cook's Ferry Indian Band 2011 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Cook's Ferry Indian Band at a duly convened meeting held on the [27th] day of [July] 2011.

[David Walkem]
Chief David Walkem

[Oliver Hewitt]
Councillor Oliver Hewitt

[Cheryl Billy]
Councillor Cheryl Billy

[Alanna Cowan]
Councillor Alanna Cowan

SCHEDULE "A"

The council of the Cook's Ferry Indian Band hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

	CLASS 1	CLASS 2	CLASS 3	CLASS 4	CLASS 5	CLASS 6	CLASS 7	CLASS 8	CLASS 9	CLASS 10
SCHOOL	3.3037	14.1	0.1	6.6	6.6	6.6	2	3.4	6.8	12.8310
PROV. RURAL	0.52	3.95	0.1	4.84	2.87	2.87	0.46	0.88	0.51	2.1725
LOCAL:										
THOMPSON HOSP.	0.2252	0.7882	0.2252	0.7657	0.7657	0.5517	0.6756	0.2252	0.2252	0.4335
THOMPSON NICOLA HOSP.	0.0044	0.0154	0.0044	0.015	0.015	0.0108	0.0132	0.0044	0.0044	0.0085
BC ASSESSMENT	0.0621	0.5114	0.0621	0.5114	0.1896	0.1896	0.2953	0.0621	0.0621	0.2813
MUN. FINANCE AUTH.	0.0002	0.0007	0.0002	0.0007	0.0007	0.0005	0.0006	0.0002	0.0002	0.0004
EA 'T' TNRD	1.7868	6.2538	1.7868	6.0751	6.0751	4.3777	5.3604	1.7868	1.7868	3.4396
SPENCES BR. ID	4.2374	14.8309	4.2374	14.4072	14.4072	10.3816	12.7122	4.2374	4.2374	0
SPENCES BR. TV REBRD	0.2401	0.8404	0.2401	0.8163	0.8163	0.5882	0.7203	0.2401	0.2401	0
POLICE TAX	0.296	1.0359	0.2	1.0063	1.0063	0.7251	0.888	0.296	0.296	0
TOTAL	10.6759	42.3267	6.9562	35.0377	32.7459	26.2952	23.1256	11.1322	14.1622	19.1667
Class Name	Residential	Utilities	Unmanaged Forest Land	Major Industry	Light Industry	Business/ Other	Managed Forest Land	Recreation/ Property/ Non-Profit Org.	Farm	Prescribed Railway RoW

Note: Class 10 – The rate is set in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, No. 24, November 21, 2001.65

COWICHAN INDIAN BAND
ANNUAL PROPERTY TAX BUDGET BY-LAW 2011

[Effective August 30, 2011]

WHEREAS the Cowichan Indian Band passed the *Property Assessment and Taxation By-law* April 19, 1994 which was duly approved by the Minister of Indian Affairs and Northern Development on the 30th day of May, 1994 pursuant to Section 83 of the *Indian Act*.

AND WHEREAS the Cowichan Indian Band deems it advisable to amend the *Property Assessment and Taxation By-law* by establishing the *Annual Property Tax Budget By-law 2011* for the purpose of taxation for local purposes of land or interest in land, in the reserves, including rights to occupy, possess or use land in the reserve.

PART 1

1. This By-law may be cited as the *Annual Property Tax Budget 2011*.
2. The Budget totalling \$2,474,708 (Two Million Four Hundred and Seventy-Four Thousand Seven Hundred and Eight Dollars) for the year ended December 31, 2011 is hereby approved and authorized, with the estimated allocation of the amounts for Revenue and Expenditure being made up as shown on the attached Appendix 'A' (the Budget).
3. The Officers of the Cowichan Indian Band are hereby authorized to pay in accordance with the by-laws of the Band the sums of money set out in the Annual Budget for the purpose therein specified.
4. All cheques drawn on the bank for payment of funds pursuant to this By-law shall be signed by any two of the following: Chief, Band Manager, Comptroller, and any other duly authorized signatory of the Band; before being issued.
5. All payment already made from taxation revenue for the current year are hereby ratified and confirmed.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [28th] day of [June], 2011.

A Quorum of Council consists of five (5) Band Councillors.

Moved by: [William Seymour] Seconded by: [Lloyd Bob]

[Chief Lydia Hwitsum]

Chief

[Dora Wilson]

Councillor

[Darin George]

Councillor

BY-LAWS UNDER THE INDIAN ACT
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

<hr/> [Cindy Daniels] <hr/> Councillor	<hr/> [William Charles Seymour, Jr.] <hr/> Councillor
<hr/> [Diane Daniels] <hr/> Councillor	<hr/> [William Charles Seymour, Sr.] <hr/> Councillor
<hr/> [Howard George] <hr/> Councillor	<hr/> [Lloyd Bob, Sr.] <hr/> Councillor
<hr/> [Albie Charlie] <hr/> Councillor	<hr/> [Calvin Swustus] <hr/> Councillor
<hr/> [Andrew Canute] <hr/> Councillor	<hr/> [Wayne Charlie] <hr/> Councillor

APPENDIX 'A'
COWICHAN TRIBES
PROPERTY TAXATION - TAX
BUDGET FOR YEAR ENDING MARCH 31, 2012

	2011/12 BUDGET REVISED
INCOME	
13907 PROPERTY TAXATION	\$2,000,028
13030 BUSINESS LICENCES	\$7,200
13556 COMMUNITY DEV FUND (BC HYDRO)	\$19,905
13478 INTEREST	\$100
99810 Surplus(Deficit) from previous year	\$447,475
Total Income	<u>\$2,474,708</u>
TRANSFERS IN	
TRANSFERS OUT	
Total Transfers	<u>\$0</u>
Total Income and Transfers	<u>\$2,474,708</u>
EXPENDITURES	
15118 ADMINISTRATION/LEGAL/CAREER FAIR/XMAS)	\$12,000
15354 ASSESSMENT	\$20,000
	<u>\$32,000</u>
COMMUNITY WORKS - 15531	
14866 GYM OPERATIONS	\$106,000
15531 Spring & Fall Cleanup: Driver wage/Disposal Fees	\$13,000
14827 Clean up program	\$12,713
15531 Wood delivery	\$5,000
14745 Bottled Water Delivery	\$70,000
14850 Loan Repayment: Major Gym Repairs	\$89,513
	<u>\$296,226</u>
COMMUNITY SERVICES - 15532	
14918 RECREATION DIRECTOR - SALARY/ BENEFITS/OPS	\$40,373
15532 COWICHAN AQUATIC CENTRE CONTRIBUTION	\$38,000
15532 CVRD emergency plan	\$5,000
	<u>\$83,373</u>

PUBLIC WORKS - 15534

14919	OPERATIONS & MAINTENANCE - Administration	\$157,600
15534	Road Repairs	\$68,000
15534	SNOW REMOVAL - BUSINESSES	\$35,000
15534	Soccer field fence repairs	\$5,000
15534	STREET LIGHTING - COWICHAN WAY/BOY WAY/ SUN VALLEY MALL	\$2,000
		\$267,600

GENERAL GOVERNMENT SERVICES - 15533

14744	OPERATIONS & MAINTENANCE - Subsidy Sanitation	\$149,590
14845	Recycling Program	\$28,116
15533	FIRE PROTECTION - MAPLE BAY PETRO	\$750
14920	BY-LAW ENFORCEMENT - SALARY/BENEFITS/ OPERATIONS	\$55,625
14854	MEMBERSHIP - ADMINISTRATION	\$32,794
14832	Land Investigation	\$21,332
14816	RENT ADMINISTRATION	\$53,333
14816	SOCIAL DEVELOPMENT	\$20,833
14816	LANDS & GOVERNANCE MANAGER - SALARY/ BENEFITS	\$73,709
14816	Lands Office Admin	\$52,875
14816	TRAINING/WORKSHOPS	\$5,000
14084	FINANCIAL MANAGEMENT - SALARY/BENEFITS/ OPERATIONS	\$94,000
14271	Lands proposal writer	\$49,955
14910	INFORMATION SYSTEMS - Subsidy	\$75,000
14830	Land Manager subsidy	\$61,077
14880	Lands Receptionist	\$22,895
14917	Social Development - subsidy	\$50,341
14876	Referral Coord	\$64,615
14911	Food Fish	\$5,300
14809	Heritage lease	\$143,250
14749	Reserve Fund (band office expansion)	\$462,391
15969	Reserve for Future Expenditures	\$272,728
		\$1,795,509

Total Expenditures**\$2,474,708****Surplus (Deficit)****\$0**

COWICHAN INDIAN BAND
A BY-LAW TO FIX TAX RATE FOR THE YEAR 2011

[Effective August 30, 2011]

WHEREAS:

A. The Cowichan Indian Band *Property Assessment and Taxation By-law* was enacted pursuant to Subsection 83(1) of the *Indian Act* 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 By-law*) including rights to occupy, possess or use land in the “reserve”.

NOW BE IT HEREBY RESOLVED THAT the following by-law be and is hereby enacted pursuant to the provisions of the *Indian Act* and in particular Subsection 83(1) thereof, for the purpose of fixing a tax rate for the year 2011.

SHORT TITLE

1. This by-law may be cited for all purposes as the *Cowichan Indian Band By-law to Fix Tax Rate for the Year 2011*.

TAX RATES

2. The following rates are hereby imposed and levied for the Calendar Year 2011 on the assessed value of land and improvements by property class.

Property Class	Tax Rate Percentage
(a) Residential	(1) <u>1.00%</u> per thousand
Utilities	(2) <u>4.41%</u> per thousand
Light Industry	(5) <u>2.54%</u> per thousand
Business and Others	(6) <u>2.40%</u> per thousand
Farm	(9) <u>1.00%</u> per thousand

PLACE OF TAX PAYMENTS

3. The taxes as levied shall be payable at the office of the Tax Collector at the Cowichan Band Office, 5760 Allenby Road, Duncan, BC. Mailing address: Cowichan Tribes, 5760 Allenby Road, Duncan, BC V9L 5J1.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Cowichan Indian Band held at the Cowichan Indian Band Administration Office, 5760 Allenby Road, this [28th] day of [June], 2011.

A Quorum of Council consists of five (5) Band Councillors.

Moved by: [Cindy Daniels] Seconded by: [Calvin Swustus]

BY-LAWS UNDER THE INDIAN ACT
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

[Chief Lydia Hwitsum]

Chief

[Dora Wilson]

Councillor

[Cindy Daniels]

Councillor

[Diane Daniels]

Councillor

[Howard George]

Councillor

[Albie Charlie]

Councillor

[Andrew Canute]

Councillor

[Darin George]

Councillor

[William Charles Seymour, Jr.]

Councillor

[William Charles Seymour, Sr.]

Councillor

[Lloyd Bob, Sr.]

Councillor

[Calvin Swustus]

Councillor

[Wayne Charlie]

Councillor

**KANAKA BAR INDIAN BAND
RATES BY-LAW 2010**

[Effective August 30, 2011]

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 by-laws 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 arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Kanaka Bar Indian Band enacted the *Kanaka Bar Indian Band Property Assessment and Taxation By-law* on April 7, 1995;

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

1. This by-law may be cited for all purposes as the *Kanaka Bar Indian Band 2010 Rates By-law*.

2. Pursuant to Section 30 of the *Kanaka Bar Indian Band Property Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2010 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the [14th] day of [December], 2010.

A quorum for the Kanaka Bar Indian Band Council is five (5).

[James Frank]

Chief

[Crystal Samson]

Councillor

[Greg Jmayoff]

Councillor

[Theresa McIntyre]

Councillor

[Daniel Hance]

Councillor

SCHEDULE "A"Kanaka Bar Indian Band
Prescribed Tax Rates
For the Taxation Year 2010

The Council of the Kanaka Bar Indian Band hereby adopts the following taxation rates for the 2010 taxation year for the following class of property.

Class of Property	Tax Rate
Class 10 - Railway Right-of-Way	19.6618

*The rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations*, SOR/2001-493 as published in the *Canadian Gazette* Part II, Vol. 135, No. 24, Nov. 21, 2001.

**LITTLE SHUSWAP INDIAN BAND
RATES BY-LAW NO. 2011-T02**

[Effective August 12, 2011]

Prescribed Tax Rates
For the Taxation Year 2011

DO HEREBY RESOLVE:

Class of Property	Tax Rates			
	IR1	IR2	IR4	IR5
1 Residential	4.1090	2.1000	4.2000	1.6440
2 Utilities	38.1685	18.9000	46.6200	14.7960
4 Major Industry	5.1363	2.6250	10.5000	2.0553
5 Light Industry	14.1760	7.3500	14.7000	7.4580
6 Business	9.6562	7.3500	18.0600	6.1875
7 Managed Forest	11.2998	2.7300	5.4600	2.1372
8 Recreation/Non-Profit	4.9308	2.5200	5.0400	1.9728
9 Farm	3.6981	1.8900	3.7800	1.4796
10 Prescribed Railway Rights of Way (1)		19.1774	0	

BE IT KNOWN THAT this By-law entitled the *Rates By-law* which form part of the *Taxation By-law* passed by Chief and Council and approved by the Minister on November 30th, 1995 that being a by-law to establish a by-law system on the Reserve lands of the Little Shuswap Indian Band for fair and equitable taxation for local purposes on land, or interests in land, including the right to occupy, possess or use lands within the boundaries of the Reserves is hereby enacted as *By-law 2011-T02* by the Chief and Council of the Little Shuswap Indian Band.

AND Pursuant to and in Accordance with the *Property Assessment and Taxation (Railway Rights of Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette*, Part II, Vol. 135, Nov. 24, November 21, 2001.65.

APPROVED AND PASSED at a duly convened meeting of the Council of the Little Shuswap Indian Band held at the Little Shuswap Indian Band Administration Office, Squilax, British Columbia this 24th day of June 2011.

A quorum for this Band is two.

[Felix Arnouse]

Chief Felix Arnouse

[Brian Finlay]

Councilor Brian Finlay

[Teresa Tomma]

Councilor Teresa Tomma

**NADLEH WHUT'EN INDIAN BAND
ANNUAL PROPERTY TAX EXPENDITURE BY-LAW, 2011**

[Effective August 17, 2011]

WHEREAS pursuant to section 83 of the *Indian Act*, the council of a band may make by-laws respecting taxation for local purposes of reserve lands, interests in reserve lands or rights to occupy, possess or use reserve lands, including by-laws authorizing the expenditure of local revenues;

AND WHEREAS the Council of the Nadleh Whut'en First Nation has enacted the *Property Assessment and Taxation By-law*, respecting taxation for local purposes on reserve;

AND WHEREAS the Council of the Nadleh Whut'en First Nation has also enacted the *Nadleh Whut'en First Nation Property Tax Expenditure By-law*, respecting the expenditure of revenues raised under its property taxation by-law; and which requires establishing an annual budget for the expenditure of tax revenue;

NOW THEREFORE the Council of the Nadleh Whut'en First Nation duly enacts as follows:

1. This By-law may be cited as the *Nadleh Whut'en Indian Band Annual Tax Expenditure By-law, 2011*.

2. In this By-law:

“Act” means the *Indian Act* and the regulations made under that Act, as the same may be amended from time to time;

“annual budget” means the budget, attached as a Schedule to this By-law, setting out the projected local revenues and projected expenditures of those local revenues during the budget period;

“Council” has the meaning given to the term “council of the band” in the Act;

“local revenues” means money raised by the First Nation under a property taxation by-law;

“First Nation” means the Nadleh Whut'en First Nation, being a band within the meaning of subsection 2(1) of the *Indian Act*;

“property taxation by-law” means a by-law enacted by the First Nation under section 83 of the Act;

“taxable property” means property in a reserve that is subject to taxation under a property taxation by-law; and

“Taxation By-law” means the *Nadleh Whut'en First Nation Property Assessment and Taxation By-law*.

3. The First Nation's annual taxation budget for 2011 is attached as a Schedule to this By-law.

4. This By-law authorizes the expenditures provided for in the annual budget.
 5. The grant amounts set out in the annual budget are hereby approved as expenditures in accordance with the Taxation By-law.
 6. This By-law authorizes the expenditure of contingency amounts as necessary within any of the categories of expenditures set out in the Schedule.
 7. Expenditures of local revenues must be made only in accordance with the annual budget.
 8. Notwithstanding section 7 of this By-law, Council may at any time amend the annual budget by amending this By-law in accordance with Council procedures and the requirements of the Act.
 9. Except where otherwise defined, words and expressions used in this By-law have the meanings given to them in the Taxation By-law.
 10. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.
 11. This By-law must be construed as being remedial and must be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.
 12. The Schedule attached to this By-law forms part of and is an integral part of this By-law.
 13. This By-law comes into force and effect upon the being approved by the Minister of Aboriginal Affairs and Northern Development.
- THIS BY-LAW IS HEREBY DULY ENACTED by Council on the 1st day of June, 2011, at Nadleh Whut'en, in the Province of British Columbia.
- A quorum of Council consists of seven (3) members of Council.

[Larry Nooski]

Chief Larry Nooski

[Tanya Stump]

Councillor Tanya Stump

Councillor George George, Sr.

Councillor Cindy Solonas

[Theresa Nooski]

Councillor Theresa Nooski

SCHEDULE

2011 Annual Budget

Revenue:

Local Revenue for current fiscal year	\$ 69,693.94
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Expenditures:

General Administration	\$ 10,484.70
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Public Works	\$ 28,198.08
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Administrator	\$ 6,000.00
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Appeals	\$ 2,500.00
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Update By-law (includes legal fees)	\$ 7,500.00
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Municipal Service Agreement (Regional District of Bulkley Nechako)	\$ 7,491.77
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Assessment Services (BC Assessment)	\$ 550.00
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Contingency	\$ <u>6,969.39</u>
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Total Expenditures	\$ 69,693.94
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**NADLEH WHUT'EN INDIAN BAND
RATES BY-LAW 2011
BY-LAW NO. 2011-7**

[Effective August 17, 2011]

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 by-laws 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 matter arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Nadleh Whut'en Indian Band, enacted the *Nadleh Whut'en Indian Band Property Assessment and Taxation By-law* on December 18, 1998;

NOW BE IT HEREBY RESOLVED that the following by-law 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.

SHORT TITLE

1. This by-law may be cited as the *Nadleh Whut'en Indian Band Rates By-law 2011*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Nadleh Whut'en Indian Band held at the Nadleh Whut'en Indian Band Administration Office, this 1st day of June, 2011.

A Quorum of Council consists of 3 Nadleh Whut'en Indian Band Councilors.
Moved by:

Seconded by:

[Larry Nooski]

Chief Larry Nooski

[George George Sr.]

Councillor George George Sr.

[Tanya Stump]

Councillor Tanya Stump

[Theresa Nooski]

Councillor Theresa Nooski

[Cindy Solonas]

Councillor Cindy Solonas

SCHEDULE “A”

The Council of the Nadleh Whut’*en* Indian Band hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Classes of Property as prescribed under Schedule II and Section 11(2) of the <i>Nadleh Whut’<i>en</i> Indian Band Property Assessment and Taxation By-law</i> .	Rate of Tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with Part IV of the <i>Nadleh Whut’<i>en</i> Indian Band Property Assessment and Taxation By-law</i> .
Class 1 Residential	6.6896
Class 2 Utilities	25.5926
Class 3 Supportive Housing	2.2710
Class 4 Major Industry	18.7817
Class 5 Light Industry	16.4899
Class 6 Business and Other	14.5814
Class 7 Managed Forest Land	8.7820
Class 8 Recreation/Non-Profit Organization	6.3510
Class 9 Farm	9.3810

NICOMEN INDIAN BAND
PROPERTY TAX EXPENDITURE BY-LAW
BY-LAW NO. 06-2011

[Effective August 17, 2011]

WHEREAS the *Property Assessment and Taxation By-law* 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 By-law*), including rights to occupy, possess or use land in the Reserve;

AND WHEREAS 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 by-law of the council of the band;

AND WHEREAS section 24(5) of the *Nicomen Indian Band Property Assessment and Taxation By-law* authorizes the making of certain expenditures out of property tax revenue and, in addition, the *Taxation Expenditure By-law* 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;

AND WHEREAS Council wishes to revoke the *Taxation Expenditure By-law* and to authorize expenditures (in addition to those authorized under section 24(5) of the *Property Taxation By-law*) to be made out of property tax revenue from time to time in this by-law;

NOW BE IT HEREBY RESOLVED that the following by-law 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 By-law may be cited for all purposes as the *Property Tax Expenditure By-law*.

REVOCATION OF TAXATION EXPENDITURE BY-LAW

2. The *Taxation Expenditure By-law* approved and passed by the Band Council of the Nicomen Indian Band on the 27 day of May, 2005 and approved on behalf of the Minister of Indian Affairs and Northern Development on the 27 day of June, 2005 is hereby revoked in its entirety.

INTERPRETATION

3. In this By-law, 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 Nicomen Indian Band;
- “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 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;
- “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;
- “Council” means the Council of the Nicomen 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 1 of a calendar year through March 31 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, by-laws 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 by-law expenditures” means those expenditures out of property tax revenue authorized to be made under subsection 4(3) of the *Property Assessment and Taxation By-law*;

“*Property Assessment By-law*” means the *Nicomen Indian Band Property Assessment By-law* approved and passed by the Council on the 5 day of December, 1991 and approved by the Minister on the 9 day of March, 1992, as amended from time to time;

“*Property Taxation By-law*” means the *Nicomen Indian Band Property Taxation By-law* approved and passed by the Council on the 5 day of December, 1991 and approved by the Minister on the 9 day of March, 1992, as amended from time to time;

“property tax revenue” includes all taxes and other moneys raised under the *Property Assessment and Taxation By-law*, 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) sewage 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 *Nicomien Property Assessment and Taxation By-law*;

“taxation expenditure by-law” means the *Taxation Expenditure By-law* 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 By-law 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 By-law 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 by-law expenditures, public works and utility services.

ANNUAL PROPERTY TAX BUDGET

5.(1) On or before July 31 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 31 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 By-law.

(3) Subject to subsection (4), all expenditures made out of property tax revenue that Council is authorized to make under this By-law 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 By-law shall have the effect of amending section 24(5) of the *Property Assessment and Taxation By-law* 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 By-law.

BY-LAW REMEDIAL

8. This By-law shall be construed as being remedial, and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

MISCELLANEOUS

9.(1) Headings form no part of this By-law 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 By-law is void or invalid shall not affect or bear upon the validity or invalidity of any other section or part of this By-law or this By-law as a whole.

(3) Where a provision in this By-law 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 By-law, words in the singular include the plural, and words in the plural include the singular.

COMING INTO FORCE

10. This By-law shall come into force immediately upon being approved by the Minister.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 27 day of June, 2011.

A quorum of Council consists of 2 (3) members of Council.

BY-LAWS UNDER THE INDIAN ACT
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

[Donna M. Gallinger]

Chief, Donna M. Gallinger

[Arlene Quinn]

Councillor, Arlene Quinn

[Tricia Spence]

Councillor, Tricia Spence

SCHEDULE “A”

2011 ANNUAL PROPERTY TAX BUDGET

REVENUES

Property Tax Levies, Interests & Penalties for Current Fiscal Year	\$5494.31
Surplus or Deficit Property Tax Revenue carried over from previous Fiscal Years	\$0.00_____

TOTAL REVENUES = \$5494.31

General Government Services	\$4494.31
Protective Services	\$0.00_____
Transportation	\$0.00_____
Recreation and Cultural Services	\$0.00_____
Community Development	\$1000
Environmental Health Services	\$0.00_____
Fiscal Services	\$0.00_____
Taxes for Other Governments	\$0.00_____
Other Expenditures	\$0.00_____
– Permitted <i>Property Assessment and Taxation By-law Expenditures</i>	\$0.00_____
– Municipal Service Agreements	\$0.00_____

TOTAL EXPENDITURES = \$5494.31

BALANCE \$0.00

**NICOMEN INDIAN BAND
2011 RATES BY-LAW**

[Effective August 17, 2011]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985 and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of the band may make by-laws 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 arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Nicomen Indian Band enacted the *Nicomen Indian Band Property Assessment and Taxations By-law* on the 5th day of December 1991;

NOW BE IT HEREBY RESOLVED that the following by-law 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 by-law may be cited for all purposes as the *Nicomen Indian Band Rates By-law*.

2. Pursuant to Section 24(5) of the *Nicomen Indian Band Property Assessment and Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2011 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 27 day of June, 2011.

A quorum for the Nicomen Indian Band Council is (2).

[Donna M. Gallinger]

Chief, Donna M. Gallinger

[Arlene Quinn]

Councillor, Arlene Quinn

[Tricia Spence]

Councillor, Tricia Spence

SCHEDULE “A”

Prescribed Tax Rates
For the Taxation Year 2011

The Council of the Nicomen Indian Band hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

Class of Property	Tax Rates 2011
1. Residential	0.0
2. Utilities	25.6195
3. Unmanaged Forest	0.0
4. Major Industry	0.0
5. Light Industry	0.0
6. Business/Other	0.0
7. Managed Forest Land	0.0
8. Recreational/Non-Profit	0.0
9. Farm	0.0
10. Canadian Pacific Railway Right of Way*	*19.1667

*Note – the rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations* SOR/2001-493 as published in the *Canada Gazette* Part II, Vol. 135, No. 24, November 21, 2001.

**SKUPPAH INDIAN BAND
RATES BY-LAW 2011**

[Effective October 13, 2011]

WHEREAS pursuant to the *Indian Act*, R.S.C. 1985, and specifically paragraph 83(1)(a) of the *Indian Act*, 1985, c.I-5, the Council of a band may make by-laws 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 arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Skuppah Indian Band enacted the *Skuppah Indian Band Taxation and Assessment Amending By-law* on April 7, 1995;

NOW BE IT HEREBY RESOLVED that the following by-law 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 by-law may be cited for all purposes as the *Skuppah Indian Band 2011 Rates By-law*.

2. Pursuant to Section 24(5) of the *Skuppah Indian Band Taxation By-law*, the tax rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2011 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by Council at a duly convened meeting held on the 15th day of July, 2011.

A quorum for the Skuppah Indian Band Council is one (1).

[Doug McIntyre]

Doug McIntyre
Chief, Skuppah Indian Band

SCHEDULE “A”**Skuppah Indian Band
Prescribed Tax Rates
For the Taxation Year 2011**

The Council of the Skuppah Indian Band hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

<u>Class of Property</u>	<u>Tax Rate</u>
Class 10-Railway Right-of-Way	19.36231

*Note – the rate established for this particular class of property is set as required pursuant to and in accordance with the *Property Assessment and Taxation (Railway Right of Way) Regulations*, SOR/2001-493 as published in the *Canada Gazette* Part II, Vol. 135, No. 24, November 21, 2001.

SODA CREEK INDIAN BAND
RATES BY-LAW 2011
BY-LAW NO. 2011-TX01

[Effective October 13, 2011]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matter arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Soda Creek Indian Band enacted the *Soda Creek Indian Band Taxation and Assessment By-law* on Nov 21, 1997;

NOW BE IT RESOLVED that the following by-law 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 by-law may be cited for all purposes as the *Soda Creek Indian Band Rates By-law 2011*.

2. Pursuant to section 24 of the *Soda Creek Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2011 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Soda Creek Indian Band at a duly convened meeting held on the [13th] day of [June], 2011.

[Bev Sellars]

Chief

[Carmen Sellars]

Councillor

[Marjorie Sellars]

Councillor

[Thomas Phillips]

Councillor

[Gilbert Sellars]

Councillor

SCHEDULE A

The Council of Soda Creek Indian Band hereby adopts the following taxation rates for the taxation year 2011 for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	26.4693
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	0
6. Business/Other	0
7. Managed Forest	0
8. Recreational/Non Profit	0
9. Farm	0

**T'IT'Q'ET FIRST NATION
TAX RATES BY-LAW 2011**

[Effective August 12, 2011]

SCHEDULE "A"

The council of the T'it'q'et First Nation hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

COLUMN 1	COLUMN 2
Class of property as prescribed under Schedule 11 and Section 3 of the <i>T'it'q'et First Nation By-law</i>	Rate of tax applied against each \$1,000.00 of the assessed value of the land and improvements as determined in accordance with the <i>T'it'q'et First Nation Assessment By-law</i>
Class 1 - Residential	12.74
Class 2 - Utilities	41.85
Class 4 - Major Industry	34.08
Class 6 - Business and Other	26.61

APPROVED AND PASSED at a duly convened meeting of the council of T'it'q'et held at T'it'q'et Administration Office, Lillooet, British Columbia, this May 3, 2011.

A quorum of Chief and Council consists of 3 councilors.

[K. Whitney]

Chief K. Whitney

[D. Billy]

Councilor D. Billy

[M. Napoleon]

Councilor M. Napoleon

Councilor S. Scotchman

Councilor R. Leach

**TS'KW'AYLAXW FIRST NATION
RATES BY-LAW 2011-T01**

[Effective August 30, 2011]

SCHEDULE "A"

Prescribed Tax Rates
For the Taxation Year 2011

The Council of Ts'kw'aylaxw First Nation hereby adopts the following taxation rates for the 2011 taxation year for the following classes of property.

CLASS OF PROPERTY	TAX RATE
1. Residential	10.5148
2. Utility	32.9000
3. Unmanaged Forest	00.0000
4. Major Industry	29.8758
5. Light Industry	25.5770
6. Business/Other	21.1217
7. Managed Forest	00.0000
8. Recreation/Non-Profit	9.5924
9. Farm	12.2915

BE IT KNOWN that this By-law entitled the *Rates By-law* which forms part of the *Taxation By-law* passed by Chief and Council and approved by the Minister May 25, 1994, that being a By-law to establish a By-law system on the reserve lands of Ts'kw'aylaxw First Nation for the fair and equitable taxation for local purposes of Land, or Interests in Land including the rights to occupy, possess or use lands within the boundaries of the reserve is hereby enacted as *By-law 2011-T01* by the Chief and Council of Ts'kw'aylaxw First Nation.

Approved and passed at a duly convened meeting of Ts'kw'aylaxw First Nation held at the Ts'kw'aylaxw First Nation Administration office, Pavilion, British Columbia, this [18th] day of [July] 2011.

Moved by: [Dennis Ned] Seconded by: [Clifford Alec]

A quorum of Band Council consists of three (3) members of Council.

BY-LAWS UNDER THE INDIAN ACT
RÈGLEMENTS ADMINISTRATIFS PRIS EN VERTU DE LA LOI SUR LES INDIENS

[Clifford Alec]

Chief Clifford Alec

[Shirley Aleck]

Councillor Shirley Aleck

Councillor Simon Harry

[Dennis Ned]

Councillor Rhonda Leech

Councillor Dennis Ned

WESTBANK FIRST NATION
IR NO.9 OLD OKANAGAN HIGHWAY SIDEWALK
DEVELOPMENT PROJECT PHASE IV
CAPITAL EXPENDITURE BY-LAW NO. 11-TX-06

[Effective August 17, 2011]

To authorize the expenditure of a maximum of Five Hundred Thousand Dollars (\$500,000.00) from money raised pursuant to section 83(1) of the *Indian Act*, for the purpose of constructing the Old Okanagan Highway Sidewalk Development Project Phase IV within the Tsinstikeptum Indian Reserve No.9.

WHEREAS:

A. Pursuant to Section 83(1) of the *Indian Act* and Westbank First Nation's inherent right of self-government, Westbank First Nation has enacted the *Westbank First Nation Property Taxation By-law, 95-TX-08* (the *Taxation By-law*);

B. In accordance with section 12(3)(l) of the *Taxation By-law*, Westbank First Nation annually deposits Ten (10%) percent of annual gross taxes in a cumulative capital projects fund (the "Cumulative Fund") to be used from time to time for such capital projects as may be authorized by separate by-law;

C. Pursuant to the *Westbank First Nation Expenditure By-law, 1995*, amended by *By-law 97-TX-03* (the *Expenditure By-law*), Westbank First Nation is authorized to expend moneys raised pursuant to the *Taxation By-law* for local purposes, including the provision of Local Services on Reserve and capital projects;

D. The Council of Westbank First Nation deems it desirable and in the best interest of the Band members to advance funds to complete the Old Okanagan Highway Sidewalk Development Project Phase IV.

E. Westbank First Nation has estimated the total cost of construction of the IR No.9 Old Okanagan Highway Sidewalk Development Project Phase IV to be not more than \$500,000 as outlined in Schedule "A" to this by-law.

NOW THEREFORE, THE Council of Westbank First Nation hereby enacts the following by-law;

SHORT TITLE

1. This By-law may be cited for all purposes as the *IR No.9 Old Okanagan Highway Sidewalk Development Project Phase IV Capital Expenditure By-law No. 11-TX-06*.

EXPENDITURE AUTHORIZATION

2. Westbank First Nation hereby acknowledges that it is in the best interests of the members of Westbank First Nation to construct the IR No.9 Old Okanagan Highway Sidewalk Development Project Phase IV as summarized in schedule "A" to this by-law.

3. Westbank First Nation hereby approves the expenditure of not more than Five Hundred Thousand (\$500,000.00) Dollars from the Cumulative Fund for the purposes of designing and constructing the IR No.9 Old Okanagan Highway Sidewalk Development Project Phase VI (the “Project Funds”).

4. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to acquire all such lands, easements, rights-of-way, licences, permits, rights and authorities as may be required or desirable for or in connection with the construction of the IR No.9 Old Okanagan Highway Sidewalk Development Project Phase IV.

5. Westbank First Nation also authorizes the expenditure of all or a portion of the Project Funds to engage consultants, enter into such private sector partnerships, and carry out negotiations with the Province of British Columbia as deemed appropriate and as may be required for or in connection with the construction of the IR No.9 Old Okanagan Highway Sidewalk Development Project Phase IV.

6. Any of the Project Funds not expended on the IR No.9 Old Okanagan Highway Sidewalk Development Project Phase IV or incidental costs related thereto, will be reimbursed to and deposited in the Cumulative Fund upon completion of the IR No.9 Old Okanagan Highway Sidewalk Development Project Phase IV.

EFFECTIVE

This By-law comes into full force and effect upon approval by the Minister of the Department of Indian Affairs and Northern Development.

BE IT HEREBY RESOLVED AND AGREED:

That this By-law, entitled the *IR No.09 Old Okanagan Highway Sidewalk Development Project Phase IV WFN By-law No. 11-TX-06* being read for the first, and third and final time by the Council of Westbank First Nation held at duly convened meetings.

Read for the first time by council of Westbank First Nation at a duly convened meeting held on the 6th day of June 2011.

Exempt from second reading pursuant to section 60.9 of the Westbank First Nation Constitution.

Read a third time, and enacted as Westbank Law, by Council of the Westbank First Nation at a duly convened meeting held on the 20th day of June 2011.

[Robert Louie]

Chief Robert Louie

[Mike De Guevara]

Councillor Mike De Guevara

[Loretta Swite-Ghostkeeper]

Councillor Loretta Swite-Ghostkeeper

[Mickey Werstuik]

Councillor Mickey Werstuik

[Lorrie Hogaboam]

Councillor Lorrie Hogaboam

SCHEDULE “A”

**IR No.9 Old Okanagan Highway Sidewalk
Development Project Phase IV**

ITEM Phases III	WFN (LGS) LOCAL GOVERNMENT SERVICES	YEAR OF EXPENDITURE
Stage I – planning	\$ 30,000.00	2011
Stage II – detail design	\$ 40,000.00	
Stage III – land acquisition		
Stage IV – construction	\$ 430,000.00	
<u>TOTAL</u>	<u>\$ 500,000.00</u>	

**WHISPERING PINES/CLINTON INDIAN BAND
2011 RATES BY-LAW**

[Effective August 30, 2011]

WHEREAS pursuant to subsection 83(10)(a) of the *Indian Act* the Council of a band may make a by-laws 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 arising out of or ancillary to such purpose;

AND WHEREAS the Council of the Whispering Pines/Clinton First Nation (also known as the Whispering Pines/Clinton Indian Band) enacted the *Whispering Pines/Clinton First Nation Property Taxation By-law* on December 8, 1995;

NOW BE IT THEREFORE RESOLVED that the following by-law 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 by-law may be cited for all purposes as the *Whispering Pines/Clinton Indian Band 2011 Rates By-law*.

2. Pursuant to Section 11 of the *Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1* (1995), the tax rates for each class of property shall be in accordance with Schedule “A” which is attached, and forms part of the *2011 Rates By-law*.

APPROVED AND PASSED at a duly convened meeting of the Band Council of the Whispering Pines/Clinton Indian Band Administration Office, Whispering Pines/Clinton Indian Band IR#4, 615 Whispering Pines Drive, Kamloops, BC V2B 8S4, this 4th day of July, 2011.

A Quorum of Council consists of (2), Band Councillors.

Chief Michael T. LeBourdais

[Jack Bones]

Councillor Jack Bones

[Ed LeBourdais]

Councillor Edward LeBourdais

SCHEDULE “A”

The Council of the Whispering Pines/Clinton Indian Band hereby adopts the following taxation rates for the 2011 taxation year for the following class of property.

COLUMN 1	COLUMN 2
Class of Property as prescribed under schedule 11 and section 17 of the <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1</i> (1995)	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 <i>Whispering Pines/Clinton Indian Band Property Assessment and Taxation By-law No. 1</i> (1995)
	Land & Improvements
Class 1 - Residential	5.0360
Class 2 - Utilities	27.4474
Class 3- Unmanaged Forest Land	2.3233
Class 4 - Major Industry	19.1076
Class 5 - Light Industry	16.8158
Class 6 - Business and Other	14.8162
Class 7 - Managed Forest Land	9.0695
Class 8 - Recreational/Non-profit Organization	6.4468
Class 9 - Farm	9.4768

WILLIAMS LAKE INDIAN BAND
2011 RATES BY-LAW
BY-LAW NO. 01-2011

[Effective August 30, 2011]

WHEREAS pursuant to subsection 83(1) of the *Indian Act*, the Council of a Band may make by-laws for the purpose of taxation for local purposes of land, or interest in the land including rights to occupy, possess or use lands within the boundaries of the Reserve and with respect to any matters arising out of or ancillary to such purpose:

AND WHEREAS the Council of the Williams Lake Indian Band enacted the *Williams Lake Indian Band Taxation and Assessment By-law* on February 3, 2004;

NOW BE IT RESOLVED that the following by-law 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 by-law may be cited for all purposes as the *Williams Lake Indian Band 2011 Rates By-law*.

2. Pursuant to section 24 of the *Williams Lake Indian Band Taxation By-law*, the rates for each class of property shall be in accordance with Schedule "A" which is attached, and forms part of the *2011 Rates By-law*.

THIS BY-LAW IS HEREBY ENACTED by the Council of the Williams Lake Indian Band at a duly convened meeting held on the 11th day of July, 2011.

[Ann Louie]

Chief

[Vern Michel]

Councillor

[JoAnne Moiese]

Councillor

[Richard Sellers]

Councillor

SCHEDULE A

The Council of Williams Lake Indian Band hereby adopts the following taxation rates for the taxation year 2011 for the following classes of property.

Class of Property	Tax Rate
1. Residential	0
2. Utility	25.85
3. Unmanaged Forest	0
4. Major Industry	0
5. Light Industry	24.68
6. Business/Other	23.43
7. Managed Forest	0
8. Recreational/Non Profit	0
9. Farm	0

**SHESHATSHIU INNU FIRST NATION
TELECOMMUNICATIONS COMPANIES TAXATION BY-LAW
AMENDED BY-LAW NO. 2006-1**

[Effective July 21, 2011]

WHEREAS, pursuant to section 83 of the *Indian Act*, R.S.C. 1985, c.I-5, as amended, a band may, subject to the approval of the Minister of Indian Affairs and Northern Development, make by-laws 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 Newfoundland and Labrador for telecommunications companies to pay a tax upon a percentage of the gross receipts within a local jurisdiction;

BE IT THEREFORE RESOLVED that the Band Council of the Sheshatshiu Innu First Nation adopt the following by-law in an express exercise of its rights under section 83 of the *Indian Act*.

**ARTICLE 1
SHORT TITLE**

1.1 This by-law may be cited as the *Telecommunications Companies Taxation By-law*.

**ARTICLE 2
DEFINITIONS**

2.1 In this by-law

- (a) “Band” means the Sheshatshiu Innu First Nation;
- (b) “Band Council” means the council of the Sheshatshiu Innu First Nation Band;
- (c) “Customer” means a Person who uses or purchases any kind of service from a Telecommunications Company;
- (d) “Gross Receipts” means all revenue generated by a Telecommunications Company arising from services provided to and used by Customers on the Reserve and, in the case of a telephone company as defined in subsection 2(h)(iv) of the *Taxation Act* shall include revenue from long distance calls and other services billed to Customers on the Reserve whether from cellular, mobile, portable or stationary telephones, and from Internet services whether provided by wired or wireless means; and there shall be a deduction from “Gross Receipts” of any amounts of uncollectible accounts on the Reserve;
- (e) “Person” includes an individual, a corporation, partnership, government department or agency, agent or trustee, their heirs, executors, administrators or legal representatives;

- (f) “Reserve” means Sheshatshiu Indian Reserve # 3 set aside by the Federal Crown for the use and benefit of the Sheshatshiu Innu First Nation, and any other reserve(s) of the Band as may be set apart and any special reserve(s) pursuant to section 36 of the *Indian Act*;
- (g) “Surveyor of Taxes” means the person appointed by the Band Council as the Surveyor of Taxes pursuant to this by-law;
- (h) “*Taxation Act*” means the *Taxation of Utilities and Cable Television Companies Act*, SNL 1992 ch. T-0.1, as amended from time to time and includes successor legislation;
- (i) “Telecommunications Company” includes a corporation, person or association of persons owning, controlling or operating a telecommunications system or lines on the Reserve or providing telecommunications services through property, other than personal property, located on the Reserve.

ARTICLE 3

EXEMPTIONS

3.1 The property or interest of a Telecommunications Company wholly owned by the Band or any member of the Band is exempt from taxation.

3.2 The Band Council may, by resolution, enter into an agreement with any Person to exempt that Person from taxation pursuant to this by-law, in whole or in part, where the Band Council considers such agreement and exemption to be in the best interest of the Band.

ARTICLE 4

ASSESSMENT AND TAXATION

4.1 The on-Reserve property interests of a Telecommunications Company shall be assessed on the basis of the Gross Receipts of that Company as generated from Customers on the Reserve.

4.2 Every Telecommunications Company shall provide the Surveyor of Taxes with a detailed statement by March 1st in each year showing the Gross Receipts of that Company from the Reserve for the previous year ending on December 31st.

4.3 The on-Reserve property interests of a Telecommunications Company assessed pursuant to Article 4.1 of this by-law are taxable at the rate of two and one-half percent (2.5%) of the Gross Receipts of the Company in the previous year, or any higher percentage as may be established from time to time by the *Taxation Act* for taxation by the Province or municipalities. The Surveyor of Taxes shall assess such a tax based on this percentage of Gross Receipts.

4.4 Where the Telecommunications Company does not submit a detailed statement of its Gross Receipts by March 1st, pursuant to Article 4.2, the Surveyor of Taxes shall estimate, and the Band Council shall approve, the Gross Receipts of

the Telecommunications Company for the preceding year and assess a tax pursuant to Article 4.3 based upon its estimate.

4.5 Where the Telecommunications Company provides a statement or records to the Surveyor of Taxes, after the Surveyor of Taxes makes an estimate under Article 4.4, that show an amount of Gross Receipts different from that estimated, the Surveyor of Taxes shall either rebate any excess tax paid by crediting the rebate to the next year's tax or add the additional amount owing to the next year's tax payable under this by-law.

4.6 Taxes assessed under this by-law are a debt due to the Sheshatshiu Innu First Nation by the Telecommunications Company.

4.7 The tax provided for in this by-law shall be in lieu of all other tax which may be imposed on the Telecommunications Company's interest on the Reserve.

ARTICLE 5

ADMINISTRATION

5.1 The Band Council shall by resolution appoint a Surveyor of Taxes.

5.2 The Surveyor of Taxes shall be responsible for the administration and implementation of the provisions of this by-law.

5.3 The Surveyor of Taxes shall prepare a report to the Band Council on or before April 1st in each year. The report shall include:

- (a) A summary of the statements made under Article 4.2, any estimates made under Article 4.4, any statements or records received under Article 4.5 and adjustments made as a result thereof;
- (b) The amount of the tax assessed and to be levied against each Telecommunications Company pursuant to Article 4.3 for the current year; and
- (c) The recommendation of the Surveyor of Taxes with respect to the administration of this by-law.

5.4 Upon approval by the Band Council of the report made pursuant to Article 5.3, the Surveyor of Taxes shall forthwith issue a Tax Notice to each Telecommunications Company setting out the amount assessed and due and payable under this by-law.

5.5 The taxes assessed pursuant to this by-law are due and payable within thirty (30) days of receipt of the Tax Notice issued pursuant to Article 5.4.

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

ARTICLE 6
TAX COLLECTION

6.1 If the taxes imposed under this by-law remain unpaid after December 31st of the year in which they are levied, the Band Council may bring an action in a court of competent jurisdiction to collect the debt.

6.2 Taxes due and payable are a special lien and encumbrance on the Reserve interests of a Telecommunications Company.

ARTICLE 7
IMPOSITION PROVISION

7.1 The Surveyor of Taxes shall forthwith notify by registered mail each Telecommunications Company to which this by-law applies that this by-law is in effect, and provide a copy of this by-law by registered mail to same.

7.2 Every Telecommunications Company to which this by-law applies shall commence tracking Gross Receipts, within sixty (60) days after the notice under Article 7.1 is mailed until December 31st of that year, and tax shall be assessed and payable on Gross Receipts tracked from the date such tracking commences.

ARTICLE 8
APPEALS

8.1 A Telecommunications Company may appeal an assessment of tax to a court of competent jurisdiction.

8.2 The Band Council may appeal the calculation of Gross Receipts based on the records or statements supplied under Article 4.2 or 4.5 to a court of competent jurisdiction.

ARTICLE 9
AMENDMENT OF BY-LAW

9.1 This By-law, on the date it is approved by the Minister of Indian Affairs and Northern Development amends By-law 2006-1 passed by Sheshatshiu Innu First Nation.

This resolution was made at a duly convened meeting of the Band Council of the Sheshatshiu Innu First Nation, dated [April 12], 2011.

Those in favour of the resolution: _____

A quorum of the Band Council is members.

[Sebastien Benuen]

[Jonas Ben Rich]

[Mary Jane Nui]

[Karen Penunsi]

**SWEETGRASS FIRST NATION
PROPERTY ASSESSMENT AND TAXATION BY-LAW, 2011**

[Effective October 31, 2011]

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WHEREAS Sweetgrass First Nation is Indian Band Number 348, as defined under the *Indian Act*, R.S.C. 1985, c.I-5 (the “*Indian Act*”), and is a signatory to Treaty No. 6;

AND WHEREAS Sweetgrass First Nation Reserve is Indian Reserve Numbers 6488-6490, 9158-9159, 9319, 9328, 9330-9332, 9429-9432 and 9440-9443, as defined in subsection 2(1) of the *Indian Act*;

AND WHEREAS Sweetgrass First Nation has a Chief and a Council (collectively, referred to as “Chief and Council”);

AND WHEREAS Chief and Council derives its authority from the membership of Sweetgrass First Nation and is responsible for the peace, order and good government of Sweetgrass First Nation;

AND WHEREAS pursuant to the *Indian Act*, and specifically paragraph 83(1) (a), Chief and Council may make by-laws for the purpose of taxation for local purposes of land, or interests in land, on the Reserve, including rights to occupy, possess or use land on the Reserve;

AND WHEREAS Chief and Council with the approval of the Minister of Indian Affairs and Northern Development desires to make by-laws for the purposes contained in paragraphs (a), (c), (d), (e) and (g) of section 83(1) of the *Indian Act*; and

AND WHEREAS Chief and Council of Sweetgrass First Nation deems it to be in the best interest of the Nation to make a by-law for such purposes;

NOW, THEREFORE BE IT RESOLVED that Chief and Council of Sweetgrass First Nation at a duly convened meeting enacts the following By-law.

PART I

SHORT TITLE

1. This By-law may be cited for all purposes as the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

PART II

DEFINITIONS AND REFERENCES

2.(1) In this By-law, including without limiting the generality of the foregoing in the recitals and this section,

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

“actual value” means the market value of the interest in land or improvements, or both, as if the land or improvements were held in fee simple off reserve, as determined under this By-law;

“Agency” means the Saskatchewan Assessment Management Agency established pursuant to *The Assessment Management Agency Act*, S.S. 1986, c. A-28.1;

“appellant” means a person who commences an appeal of an assessment under this By-law pursuant to Part XI of this By-law;

“assessable property” means property that is liable to assessment under this By-law;

- “assessed value” means the actual value of the interest in land as determined under this By-law;
- “assessment” means a valuation and classification of an interest in land;
- “assessment classes” or “assessment classification” means the categories as set out in Schedule II to this By-law and usually have different tax rates applied to them;
- “Assessment Notice” means a notice containing the information set out in Schedule VI to this By-law and created from the information on the assessment roll for property taxpayers;
- “Assessment Review Board” means a board established by in accordance with Part XI of this By-law and comprised of individual(s) with experience in tax assessments and law;
- “assessment roll” means a list prepared pursuant to this By-law 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 X of this By-law;
- “assessment year” or “taxation year” or “year” means the year, from January 1 to December 31, in which taxes are to be levied;
- “assessor” means a person or persons appointed by Chief and Council for the purposes of this By-law and any related duties as required by Chief and Council;
- “Band” or “band” or “First Nation” means Sweetgrass First Nation being a band as defined in subsection 2(1) of the *Indian Act*;
- “band council resolution” (BCR) or “resolution” means a motion passed and approved by a majority of Chief and Council of the First Nation present at a duly convened meeting;
- “base date” means the base date established by the Agency for determining the assessed value of property for the purposes of establishing an assessment roll for the year in which the assessment is to be effective and for each subsequent year preceding the year in which the next revaluation is to be effective;
- “Certificate of Cancellation of Interest in Land” means a Certificate containing the information as set in Schedule XXIV to this By-law;
- “Certificate of Forfeiture” means a Certificate containing the information as set in Schedule XXVI to this By-law;
- “Certificate of Sale of Interest in Land” means a Certificate containing the information as set out in Schedule XXII to this By-law;
- “chair” means the chair of the Assessment Review Board;
- “Chief and Council” means the Chief and Council of the First Nation elected according to the custom of the band or under subsection 2(1) and section 74 of the *Indian Act*;

- “Demand for Payment and Notice of Enforcement Proceedings” means a notice containing the information as set in Schedule XVII to this By-law;
- “exemption” means a complete or partial elimination of assessment and/or property taxation as determined by the First Nation;
- “Expenditure By-law” means a by-law passed pursuant to subsection 75(3) of this By-law;
- “First Nation Corporation” means a corporation in which at least a majority of the shares are held in trust for the benefit of the First Nation or all of the Registered Members;
- “holder” means a person in lawful possession of an interest in land on the Reserve or a person who, for the time being,
- (a) is entitled through a lease, license or other legal means to possess or occupy the interest in land,
 - (b) is in actual occupation of the interest in land,
 - (c) has any right, title, estate or interest in the interest in land, or
 - (d) is a trustee of the interest in land;
- “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 or 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 BCR, or
 - (d) a manufactured home;
- “interest in land” or “property” means land or improvements, or both, on the Reserve, 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 on the Reserve, including without restriction all oil- and gas-related facilities, wells, wellbores, wellheads, pipelines, wellsites, roads, and any associated oil and gas production- or exploration-related construction, wells, wellbores, casing, pipelines and associated facilities;
- “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 a Registered Member who is in lawful possession of land in the Reserve pursuant to subsections 20(1) and (2) of the *Indian Act* and for whose

benefit the Minister has leased the land pursuant to subsection 58(3) of the *Indian Act*;

“manufactured home” 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. a dwelling or sleeping place,
 - b. a business office or premises,
 - c. accommodation for any other purpose,
 - d. shelter for machinery or other equipment, or
 - e. storage workshop, repair, construction or manufacturing facilities;
- (b) is constructed or manufactured to be moved from one point to another by being towed or carried unless licensed or able to be licensed and equipped to travel on a public highway;

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

“Notice of Appeal” means a notice containing the information set out in Schedule VIII to this By-law;

“Notice of Assessment Inspection” means a notice containing the information set out in Schedule III to this By-law;

“Notice of Cancellation of Interest in Land” means a notice containing the information set out in Schedule XXIII to this By-law;

“Notice of Discontinuance of Services” means a notice containing the information set out in Schedule XXVII to this By-law;

“Notice of Forfeiture” means a notice containing the information set out in Schedule XXV to this By-law;

“Notice of Hearing” means a notice containing the information set out in Schedule IX to this By-law;

“Notice of Sale of Improvements and Interest in Land” means a notice containing the information set out in Schedule XXI to this By-law;

“Notice of Sale of Seized Personal Property” means a notice containing the information set out in Schedule XIX to this By-law;

“Notice of Seizure of Improvements and Interest in Land” means a notice containing the information set out in Schedule XX to this By-law;

“Notice of Seizure of Personal Property” means a notice containing the information set out in Schedule XVIII to this By-law;

“Notice of Withdrawal” means a notice containing the information set out in Schedule XI to this By-law;

- “occupier” means a person who, for the time being, is in actual occupation of an interest in land;
- “party”, in respect to an appeal of an assessment under this By-law, means the parties to an assessment appeal pursuant to Part XI of this By-law;
- “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;
- “property class” or “assessment class of property” means those categories of property as set out in Schedule II to this By-law for the purposes of assessment and taxation;
- “province” or “Province” means the province in which the Reserve is located;
- “Registered Member” means a registered member of the First Nation pursuant to either the membership code of the First Nation or the *Indian Act*;
- “registers” means the Surrendered and Designated Lands Register kept pursuant to section 55 of the *Indian Act* and the Reserve Land Register kept pursuant to section 21 of the *Indian Act*;
- “registrar” means the Lands Administrator for the First Nation as appointed by Chief and Council;
- “Request for Information by Assessor” means a notice containing the information set out in Schedule I to this By-law;
- “Request for Information by Tax Administrator” means a notice containing the information set out in Schedule XII to this By-law;
- “Request to Attend Hearing/Produce Documents” means a notice containing the information set out in Schedule X to this By-law;
- “Reserve” means the Indian Reserve or Reserves of the First Nation, as defined in subsection 2(1) of the *Indian Act*, and any land held as a special Reserve for the use and benefit of the First Nation pursuant to section 36 of the *Indian Act*;
- “revised assessment roll” means an assessment roll amended in accordance with this By-law;
- “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 Part VI of this By-law, and includes all interest, penalties, costs or other charges imposed and payable pursuant to this By-law;
- “tax administrator” means the person appointed by Chief and Council pursuant to section 3 of this By-law to administer this By-law;

“Tax Certificate” means a notice containing the information set out in Schedule XIV to this By-law;

“tax debtor” means a person with outstanding obligations to pay taxes imposed by this By-law after the expiration of time provided for in section 81 of this By-law related to the mailing of the Demand for Payment and Notice of Enforcement Proceedings;

“Tax Notice” means a notice containing the information set out in Schedule XIII to this By-law;

“tax roll” means a list prepared pursuant to this By-law of persons liable to pay tax on taxable property;

“taxable property” means an interest in land that is subject to taxation under this By-law;

“taxpayer” means a person liable for taxes in respect of taxable property;

“Taxation Authority” means Chief and Council or their designate of the First Nation; and

“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) In this By-law, references to a Part (e.g. Part I), section (e.g. section 2), subsection (e.g. section 3(1)), paragraph (e.g. paragraph 7(1)(a)) or Schedule (e.g. Schedule I) is a reference to the specified Part, section, paragraph or Schedule of this By-law, except where otherwise stated.

(3) The preamble forms part of this By-law.

PART III ADMINISTRATION

Assessor and Tax Administrator

3.(1) Chief and Council must, by BCR, appoint one or more assessors for a specified or indefinite term to undertake assessments of assessable property in accordance with this By-law, apply exemptions in accordance with section 7 of this By-law, and such other duties as set out in this By-law or as directed by Chief and Council.

(2) An appointment under subsection (1) is on the terms and conditions set out in the resolution.

(3) An assessor appointed by Chief and Council must be qualified to conduct assessments of real property in the Province.

(4) Chief and Council must, by BCR, appoint one or more tax administrators for a specified or indefinite term to administer this By-law on the terms and conditions set out in the resolution.

(5) The tax administrator is responsible for collection of taxes and enforcement of payment under this By-law.

(6) The tax administrator may, with the consent of Chief and Council, assign the performance of any duties of the tax administrator to any officer, employee, contractor or agent of the First Nation.

Requests for Information by Tax Administrator

4.(1) The tax administrator may deliver a Request for Information by tax administrator in the form of Schedule XII to this By-law to a property holder or a person who has disposed of property, and that person must provide to the tax administrator, within fourteen (14) days or a longer period as specified in the notice, information for any purpose related to the administration of this By-law.

(2) The tax administrator is not bound by the information provided under subsection (1).

PART IV

APPLICATION OF BY- LAW

5. This By-law applies to all interests in land within the First Nation Reserve.

PART V

LIABILITY TO TAXATION

Tax Liability

6.(1) Subject to section 7, all interests in land, including any right to occupy, possess, or use land, are subject to taxation under this By-law.

(2) Without derogating from Chief and Council's taxing authority or jurisdiction, Chief and Council or their designate 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 First Nation.

(3) Taxes levied under this By-law are a debt owed to the First Nation, recoverable by the First Nation in any manner provided for in this By-law or in a court of competent jurisdiction.

(4) Where a person alleges that he or she is not liable to pay taxes imposed under this By-law, the person may seek a remedy from the Assessment Review Board or Chief and Council or initiate proceedings in a court of competent jurisdiction.

(5) Taxes are due and payable under this By-law notwithstanding a proceeding under subsection (4).

Exemption from Taxation

7.(1) The following interests in land are not subject to taxation:

(a) subject to subsection (2), any interest in land held or occupied by a Registered Member;

(b) subject to subsection (2), any interest in land held or occupied by the First Nation or a First Nation Corporation, and which interest in land is held for the benefit of all the Registered Members;

(c) a building used for public school purposes providing education to Registered Members or for a purpose ancillary to the operation of such a public school, not operated for profit, and the land on which the building stands;

(d) a building used or occupied by a religious body and used for public worship, religious education or as a church hall for Registered Members, not operated for profit, and the land on which the building stands, subject to the following limits:

i. the maximum amount of land is the greater of eighty-one one hundredths (0.81) of a hectare or ten (10) square metres of land for every one (1) square metre of occupied building space,

ii. the place of public worship and land must be held by a religious organization, and

iii. the exemption does not apply to any portion of property that is used as a residence or for any purpose other than as a place of public worship;

(f) a building used as a university, technical institute or public college for Registered Members, not operated for profit, and the land on which the building stands;

(g) an institutional building used to provide housing accommodation for the elderly Registered Members or Registered Members suffering from physical or mental disability, not operated for profit, and the land on which the building stands; and

(h) that land of a cemetery actually used for burial purposes of Registered Members.

(2) The exemptions in paragraphs (1)(a) and (b) do not apply to interests in land that are held by a Registered Member, the First Nation, or a First Nation Corporation, as the case may be, where that interest in land is actually occupied by someone other than a Registered Member, the First Nation, or a First Nation Corporation.

8. Notwithstanding section 7, all interests in land are liable to service and local improvement charges under Part XVIII of this By-law.

9. 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.

10.(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.

Grants and Tax Abatement

11.(1) Chief and Council may provide for a grant to a holder, equivalent to or less than the taxes payable on a property, where

(a) the holder of the property is a charitable, philanthropic or other not-for-profit corporation; and

(b) Chief and Council considers that the property is used for a purpose that is directly related to the purposes of the corporation.

(2) Chief and Council may provide for a grant to holders of residential property:

(a) age sixty-five (65) years or older;

(b) with physical or mental disabilities; or

(c) with financial need.

(3) In order to qualify for a grant under subsection (2), a holder must meet the requirements as set out in a BCR to be passed by Chief and Council from time to time.

12. Chief and Council will in each taxation year determine all grants that will be given pursuant to section 11 and will authorize those grants in an expenditure law.

PART VI LEVY OF TAX

13. Where an interest in land is subject to taxation, any person, corporation, partnership or legal entity who has an interest in the land is jointly and severally liable to taxation.

Tax Levy

14.(1) On or before June 1 in each taxation year, Chief and Council shall adopt a by-law to impose tax rates for the upcoming taxation year on interests in land subject to taxation under this By-law.

(2) Taxes levied under this By-law apply to the taxation year immediately following the adoption of the by-law imposing tax rates and are based upon the assessed values of the interest in land and improvements as determined under this By-law.

(3) Chief and Council may, by By-law, establish different assessment classes of real property and establish different tax rates according to the assessment class of real property to be taxed.

(4) Taxes levied under this By-law are deemed to be imposed January 1 of the taxation year in which the levy is first made.

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

(6) Notwithstanding subsection (5), Chief and Council may establish in its annual by-law setting the rate of tax, a minimum tax payable in respect of the taxable interest in land.

(7) A minimum tax established under the authority of subsection (6) may be established in respect of one or more property classes.

15. The name of the by-law that imposes the rate of tax for the upcoming taxation year on interests in land subject to taxation under this By-law shall be named the "Sweetgrass First Nation Annual Taxation Rates By-law, 2012".

Tax Payments

16.(1) Taxes levied in a Tax Notice mailed pursuant to section 60 are due and payable within thirty (30) days of service of the Tax Notice on the taxpayer of the year in which they are levied.

(2) Chief and Council may require that taxes are due and payable monthly.

PART VII

INFORMATION FOR ASSESSMENT ROLL

Requests for Information

17.(1) Every person liable for tax shall, on request, forthwith furnish to the assessor, in writing and signed, within fourteen (14) days from the date of delivery, or a longer period as specified in the notice, the information requested in Schedule I to this By-law 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, within his or her absolute discretion.

(3) The assessor is not bound by the information provided under subsection (1) and may in all cases assess the assessable property based on the information available to him or her.

Assessment Inspections

18.(1) The assessor may, for any purposes related to assessment, enter into or on and inspect land and improvements.

(2) Where the assessor wishes to conduct an inspection of assessable property for the purpose of assessing its value, the assessor must deliver a Notice of Assessment Inspection in the form of Schedule III to this By-law by personal delivery, mail, fax or e-mail to the person named on the assessment roll at the address indicated on the assessment roll.

(3) Where an assessable property is occupied by a person other than the person named on the assessment roll, the person named on the assessment roll must make arrangements with the occupant to provide access to the assessor.

(4) Unless otherwise requested by the person named on the assessment roll, inspections of an assessable property must be conducted between 09:00 and 17:00 local time.

(5) If the assessor attends at an assessable property to inspect it and no occupant eighteen (18) years of age or older is present or permission to inspect the property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

(6) As part of an inspection under this section, the assessor must be given access to, and may examine and take copies of and extracts from, the books, accounts, vouchers, documents and appraisals respecting the assessable property and the occupant must, on request, furnish every facility and assistance required for the entry and examination.

PART VIII ASSESSED VALUE

19. Chief and Council must appoint one or more assessors as per section 3 of this By-law.

20. For the purpose of determining the actual value of an interest in land for an assessment roll, the assessor must assess all property as of the applicable base date.

21.(1) The actual value of the interest in land for an assessment roll is to be determined as if on the base date:

- (a) the interest in land and all other properties were in the physical condition that they are in on January 1 following the base date; and
- (b) the permitted use of the property and all other interests in land were the same as on January 1 following the base date.

(2) After determining the assessed value of a property, the assessor must determine the taxable assessment of the property by multiplying the assessed value

by the percentage of value applicable to the property class to which the property belongs; the percentage value applicable to all property classes is set out in the annual by-law setting the rate of tax pursuant to subsection 14(1).

22.(1) The assessor shall assess interests in land according to the assessment classes of real property as set out in Schedule II to this By-law.

(2) Except where otherwise provided, the assessor must assess interests in land and must enter the assessed value of the interest in land in the assessment roll.

(3) Where a property falls into two (2) or more property classes, the assessor must determine the share of the assessed value of the property attributable to each class and assess the property according to the proportion each share constitutes of the total assessed value.

(4) Where two (2) or more persons are holders of assessable property, the assessor may choose to assess the property in the name of any of those persons or in the names of two (2) or more of those persons jointly.

(5) If a building or other improvement extends over more than one property, those properties, if contiguous, may be treated by the assessor as one property and assessed accordingly.

(6) Where an improvement extends over, under or through land and is owned, occupied, maintained, operated or used by a person other than the holder of the land, that improvement may be separately assessed to the person owning, occupying, maintaining, operating or using it, even though some other person holds an interest in the land.

(7) Except as otherwise provided in this By-law, for the purposes of assessing interests in land the assessor shall use the valuation methods, rates, rules and formulas established under the Saskatchewan *Municipalities Act*, S.S. 2005, c.M-36.1, as amended from time to time, and the assessment rules and practices used by assessors in the Province for conducting assessments off the reserve, subject to further amendment to this policy adopted by Chief and Council from time to time by BCR.

23.(1) Except as provided in subsections (5) and (6) and 22(7), the assessor must value land and improvements at their actual market value as if held in fee simple off the reserve;

(2) In determining assessed value, the assessor may, except where this By-law has a different requirement, give consideration to the following:

- (a) present use;
- (b) location;
- (c) original cost;
- (d) replacement cost;

- (e) revenue or rental value;
- (f) selling price of the interest in land and comparable interests in land;
- (g) economic and functional obsolescence; and
- (h) any other circumstances affecting the value of the interest in land.

(3) Without limiting the application of subsections (1) and (2), and an interest in land used for an industrial or commercial undertaking, a business or a public utility enterprise must be valued as the property of a going concern.

(4) The assessor shall determine the actual value of the following, using rates which will from time to time be set by Chief and Council of the First Nation:

- (a) the pole lines, metallic or fiber 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 wells, wellbores, casing, downhole production equipment, pumps, wellheads, pipelines, and associated oil and gas exploration and production facilities and equipment of any oil and gas explorer or producer or oil and gas exploration and production, person, corporation, partnership or legal entity located or operating on the First Nation lands;
- (e) the right-of-way for pole lines, cables, towers, poles, wires, transformers, conduits, mains and pipelines referred to in paragraphs (a) and (c);
- (f) the right-of-way for track referred to in paragraph (b);

(5) Notwithstanding subsection (1), if Chief and Council have, 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.

(6) The duration of the interest in land or the right of Chief and Council to terminate an interest in land is not a restriction within the meaning of subsection (5).

PART IX

THE ASSESSMENT ROLL

The Assessment Roll

24. No later than June 1 of the assessment year, and June 1 every year thereafter, the assessor shall prepare an assessment roll in paper or electronic

form containing the following particulars of every interest in land that is liable to assessment under this By-law:

- (a) the name and last known address of the holder of the interest in land;
- (b) an accurate or legal description of the interest in land;
- (c) the classification of
 - (i) the interest in land; and
 - (ii) the improvements (if any);
- (d) the actual value by classification of
 - (i) the interest in land; and
 - (ii) the improvements (if any);
- (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 the assessor considers necessary or desirable.

25. The assessor shall include in the assessment roll the particulars set out in section 24 for any interest in land in respect of which grants or settlement in place of taxes may be accepted.

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

Certification by Assessor

27.(1) On completion of an assessment roll and on or before June 1 of each taxation year, the assessor must

- (a) certify in writing in substantially the form of Schedule IV to this By-law that the assessment roll was completed in accordance with the requirements of this By-law; and
- (b) deliver a copy of the certified assessment roll to Chief and Council.

(2) The assessment roll is effective on its approval by Chief and Council.

Assessor to Prepare and Certify Revised Assessment Roll

28.(1) No later than June 15 after the certification of the assessment roll under section 27, the assessor must

- (a) modify the assessment roll to reflect all corrections of errors and omissions, and decisions received by the assessor from the Assessment Review Board;
- (b) date and initial amendments made to the assessment roll under this section; and

- (c) prepare a revised assessment roll.
- (2) On completion of the revised assessment roll, the assessor must
 - (a) certify in writing in substantially the form of Schedule IV to this By-law that the revised assessment roll was completed in accordance with the requirements of this By-law; and
 - (b) deliver a copy of the certified revised assessment roll to Chief and Council and to the chair.
- (3) On certification under this section, the revised assessment roll becomes the assessment roll for the taxation year and is deemed to be effective as of the date the assessment roll was certified under section 27.

Validity of Assessment Roll

29.(1) An assessment roll is effective on certification pursuant to sections 27 or 28 and, unless amended in accordance with this By-law by a decision of the Assessment Review Board or by an order of a court of competent jurisdiction, is

- (a) valid and binding on all parties concerned, despite
 - (i) any omission, defect or error committed in, or with respect to, the assessment roll,
 - (ii) any defect, error or misstatement in any notice required, or
 - (iii) any omission to mail any notice required; and
- (a) for all purposes, the assessment roll of the First Nation until the next certified assessment roll or certified revised assessment roll.

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

Inspection and Use of Assessment Roll

31.(1) The assessment roll is effective on its approval by Chief and Council by BCR.

(2) On approval, the assessment roll is open to inspection in the First Nation administration office by any person during regular business hours.

(3) A person must not, directly or indirectly, use the assessment roll or information contained in the assessment roll to

- (a) obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means; or
- (b) harass an individual.

(4) The assessor or tax administrator may require a person who wishes to inspect the assessment roll to complete a declaration in substantially the form of Schedule V to this By-law:

- (a) specifying the purpose for which the information is to be used; and
- (b) certifying that the information contained in the assessment roll will not be used in a manner prohibited under this section.

Protection of Privacy in Assessment Roll

32.(1) On application by a holder, the tax administrator may omit or obscure the holder's name, address or other information about the holder that would ordinarily be included in an assessment roll if, in the tax administrator's opinion, the inclusion of the name, address or other information could reasonably be expected to threaten the safety or mental or physical health of the holder or a member of the holder's household.

(2) Where the tax administrator omits or obscures information under subsection (1), such information must be obscured from all assessment rolls that are available for public inspection under subsection 31(2) or are otherwise accessible to the public.

Chargeholders

33.(1) Any person holding a charge on assessable property may, at any time, give notice with full particulars of the nature, extent and duration of the charge, to the assessor and request that the assessor add his or her name to the assessment roll in respect of that assessable property for the duration of the charge.

(2) On receipt of a notice and request under subsection (1), the assessor must enter the person's name and address on the assessment roll and provide copies of all Assessment Notices issued in respect of the assessable property.

Assessment Notice

34.(1) The tax administrator or the assessor shall within fifteen (15) days of the completion of the assessment roll mail an Assessment Notice 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.

(2) Where requested by the recipient, an Assessment Notice may be e-mailed to a person named on the assessment roll, and the Assessment Notice will be deemed to have been delivered on the date that the e-mail is sent by the tax administrator or the assessor.

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

(4) Any number of interests in land assessed in the name of the same holder may be included in one Assessment Notice.

(5) If several interests in land are assessed in the name of the same holder at the same value, the Assessment Notice may clearly identify the property assessed, without giving the full description of each property as it appears in the assessment roll.

(6) The tax administrator or the assessor must provide, to any person who requests it and pays to the assessor the fee of twenty-five dollars (\$25.00), the information contained in the current Assessment Notice sent by the tax administrator or the assessor.

35.(1) The Assessment Notice shall be in the form set out in Schedule VI to this By-law 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.

(2) The Assessment Notice (Schedule VI) and the Tax Notice (Schedule XIII) relating to the same property may be sent together or may be combined on one notice.

PART X

AMENDMENTS TO ASSESSMENT ROLL

36. Where the assessor finds that during the current assessment 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 or the property,
 - 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 assessor shall amend the assessment roll to effect the necessary changes, but subject to sections 38, 39 and 57 shall not make any amendments after April 30 of the current assessment year.

37. Where the assessment roll is amended, the assessor shall, as soon as practical after adoption of the amended assessment roll pursuant to section 28, mail a notice in the form set out in Schedule VI to this By-law or a form approved by Chief and Council in respect of the amended assessment to each person affected.

38. Where there has been an under-assessment resulting from

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

- (c) a person's failure to respond to a Request for Information by the assessor under subsection 17, or
- (d) a person's making of an incorrect response to a Request for Information by assessor under subsection 17, as required under this By-law;

the assessor shall issue an amended Assessment Notice, in the form set out in Schedule VI to this By-law 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.

39. Where the assessor receives a decision of the Assessment Review Board after June 15 in a taxation year, the assessor shall issue an amended Assessment Notice, in the form set out in Schedule VI to this By-law or a form approved by Chief and Council, reflecting the decision of the Assessment Review Board.

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

41. Parts IX, XI, XII, XIII and XV apply with respect to an amended assessment roll and to an amended Assessment Notice.

42. Where Chief and Council approve 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 pursuant to subsection 63(3) of this By-law, and any unpaid balance shall, subject to Assessment Notice and taxation, be due and payable, notwithstanding a receipt or certificate given by the tax administrator.

PART XI

RECONSIDERATION OF ASSESSMENT AND APPEALS

Reconsideration by Assessor

43.(1) A person named on the assessment roll in respect of an assessable property may request that the assessor reconsider the assessment of that assessable property.

(2) A request for reconsideration may be made on one or more of the grounds on which an assessment appeal may be made under this By-law.

(3) A request for reconsideration of an assessment must

(a) be delivered to the assessor within thirty (30) days after the day that the Assessment Notice is mailed or e-mailed to the person named on the assessment roll in respect of an assessable property,

(b) be made in writing and include the information set out in Schedule VII; and

(c) include any reasons in support of the request.

(4) The assessor must consider the request for reconsideration and, within fourteen (14) days after receiving the request for reconsideration, either

(a) advise the person who requested the reconsideration that the assessor confirms the assessment; or

(b) where the assessor determines that assessable property should have been assessed differently, offer to the person who requested the reconsideration to modify the assessment.

(5) Where the person who requested the reconsideration agrees with the modification proposed by the assessor, the assessor must

(a) amend the assessment roll as necessary to reflect the modified assessment;

(b) give notice of the amended assessment to the tax administrator and to all other persons who received the Assessment Notice in respect of the assessable property; and

(c) where a Notice of Appeal has been delivered in respect of the assessable property, advise the Assessment Review Board of the modification.

(6) Where the person who requested the reconsideration accepts an offer to modify an assessment, that person must not appeal the modified assessment and must withdraw any Notice of Appeal filed in respect of the assessable property.

Assessment Review Board – Establishment, Remuneration and Reimbursement, Removal of Member

44.(1) Chief and Council by BCR shall establish an Assessment Review Board consisting of not less than three (3) members, including:

(a) at least one (1) member who is or was duly qualified to practice law in a Canadian provincial or territorial jurisdiction or who is or was a Judge of a provincial or superior court in Canada; and

(b) at least one (1) member who has sat as a member of an appeal board to review assessments or who has experience in assessment appeals in a Canadian provincial or territorial jurisdiction; and

(c) at least one (1) member who is a Registered Member 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 49.

(2) Chief and Council shall maintain a list of substitute members of the Assessment Review Board, so that where a member of the Assessment Review Board is disqualified, unable or unwilling to act, Chief and Council shall by BCR appoint the first member on the list of substitute members of the Assessment Review Board to act for the period for which the member of the Assessment Review Board is unavailable, and if for any reason the first member on the list of substitute members is disqualified, unable or unwilling to act, Chief and Council shall by BCR appoint

the next member on the list until a substitute member of the Assessment Review Board is able to act.

(3) Each member of the Assessment Review Board 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 By-law.

(4) Each member of the Assessment Review Board and each substitute member actually appointed to act shall be paid for his or her services as a member of the Assessment Review Board at a rate of two hundred dollars (\$200.00) per day or portion thereof plus out-of-pocket expenses for time spent on activities related to the Assessment Review Board.

(5) The chair of the Assessment Review Board shall be paid for his or her services as the chair of the Assessment Review Board at a rate of three hundred dollars (\$300.00) per day or portion thereof plus out-of-pocket expenses for time spent on activities related to the Assessment Review Board.

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

- (a) is convicted of an offense under the *Criminal Code*, R.S.C. 1985, c.C-46 (Canada);
- (b) fails to attend three (3) consecutive appeal hearings of the Assessment Review Board; or
- (c) fails to perform any of his or her duties under this By-law in good faith and in accordance with the terms of this By-law.

Right to Appeal and Procedure to Commence Appeal

45.(1) A person whose name appears in the assessment roll may appeal within sixty (60) days of the date of mailing of the Assessment Notice pursuant to subsection 34(1), appeal to the Assessment Review Board in respect of

- (a) the liability of the holder to assessment under this By-law;
- (b) the assessed value of the property;
- (c) the assessment classification of the property;
- (d) any alleged error or omission in an assessment or Assessment Notice;
- (e) the applicability of an exemption to the property; or
- (f) a reconsideration of the assessment pursuant to section 43.

(2) An appellant shall file an appeal by delivering a Notice of Appeal containing the information set out in Schedule VIII to this By-law, together with a one hundred dollar (\$100.00) non-refundable appeal fee in the form of a cheque or money order, to the Assessment Review Board at the address set out in the Assessment Notice within sixty (60) days of the mailing of the Assessment Notice referred to in Part IX.

(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 may be delivered personally or by sending it by registered mail, fax or e-mail and 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.

(6) The parties in a hearing are

(a) the appellant;

(b) the holder of the assessable property, if not the appellant;

(c) the assessor; and

(d) any person who the Assessment Review Board determines may be affected by the appeal or assessor recommendation, upon request by that person.

Assessment Review Board – Duties and Composition

46.(1) The Assessment Review Board shall

(a) hear all appeals from Assessment Notices;

(b) investigate and advise Chief and Council on assessments, assessment classifications and assessment rolls which the Board deems necessary;

(c) give the appellants, the assessor and the tax administrator at least thirty (30) days' written notice of the time and place for the hearing of appeals;

(d) have custody of all records, documents, evidence and proceedings before the Assessment Review Board;

(e) have control of its proceedings in order to fairly and adequately determine any appeal; and

(f) 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 By-law, the members of the Assessment Review Board shall

(a) ensure that assessments and assessment rolls are equitable and fairly represent the assessed values provided for in this By-law;

(b) act impartially, fairly and reasonably, to the best of their skill and ability; and

- (c) ensure confidentiality with all matters under this By-law.
- (3) Chief and Council shall by BCR appoint a chair of the Assessment Review Board.
 - (4) The chair of the Assessment Review Board shall
 - (a) supervise and direct the work of the Assessment Review Board;
 - (b) undertake administrative duties as necessary to oversee and implement the work of the Assessment Review Board;
 - (c) determine procedures to be followed at hearings consistent with this By-law;
 - (d) administer an oath or solemn affirmation to a person or witness before his or her evidence is taken; and
 - (e) preside at sittings of the Assessment Review Board.
 - (5) If the chair is absent or incapacitated, Chief and Council must designate a member of the Assessment Review Board as the acting chair for the period that the chair is absent or incapacitated.
 - (6) Chief and Council shall by BCR appoint a secretary of the Assessment Review Board.
 - (7) The secretary of the Assessment Review Board shall
 - (a) have the custody and care of all records, regulations, documents and orders made by or pertaining to the Assessment Review Board; and
 - (b) relating to his or her office, fulfill such other duties as directed by the chair or the Assessment Review Board.

Notice of Hearing

47.(1) The assessor, or his or her designate, shall be a party to all appeal proceedings under this By-law and the Assessment Review Board shall give the assessor thirty (30) days' written notice of any appeal and a reasonable opportunity to be heard at any appeal proceedings.

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

Assessment Review Board – Quorum

48.(1) A majority of the members of the Assessment Review Board constitutes a quorum provided that there shall be no less than three (3) members present at any time.

(2) Where a quorum of the members of an Assessment Review Board 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 Board at the hearing.

(4) Chief and Council by BCR may establish procedures for the conduct of the proceedings of the Assessment Review Board, which shall not be inconsistent with this By-law.

Assessment Review Board – Conflicts of Interest

49.(1) No person shall sit as a member of the Assessment Review Board 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 First Nation or Chief and Council; or
- (d) has financial dealings with the First Nation or Chief and 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 By-law.

(2) For the purposes of subsection (1)(a) membership in the First Nation does not in itself constitute a personal or financial interest in assessable property.

Scheduling of Hearing

50.(1) Subject to subsection 57(2), the sittings of the Assessment Review Board shall

- (a) commence no later than ninety (90) days after the final date for submission of the Notice of Appeal referred to in section 45; and
- (b) be completed within ninety (90) days of their commencement as set out in paragraph (1)(a).

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

(3) The Assessment Review Board must at least thirty (30) days prior the hearing mail a Notice of Hearing in the form provided in Schedule IX to this By-law to all parties to the appeal and to each person named on the assessment roll in respect of the assessable property.

(4) The assessor must without delay deliver a copy of any document submitted by a party in relation to a hearing to all other parties.

Requests to Attend Hearing or Produce Documents

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

(2) A party to any appeal proceedings before the Assessment Review Board may request that a Request to Attend Hearing/Produce Documents be served by any member of the Board, requesting the attendance of any person as a witness to give evidence at the hearing of the appeal or requesting that any person produce documents relating to the interest in land, the assessed value of the interest in land, or the appeal;

(3) Where pursuant to subsection (2) a party requests that a Request to Attend Hearing/Produce Documents be served by a member of the Board,

(a) the chair of the Board shall sign and issue the Request to Attend Hearing/Produce Documents and the party shall serve it on the witness at least two (2) days before the appeal;

(b) the Request to Attend Hearing/Produce Documents shall be in the form attached as Schedule X to this By-law.

(4) The party requesting the attendance of a witness shall pay a twenty dollar (\$20) witness fee plus reasonable travelling expenses to the witness to attend and give evidence before the Assessment Review Board, on the time and date set out in the Request to Attend Hearing/Produce Documents.

Conduct of Hearing/Powers and Procedures

52.(1) The Assessment Review Board 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 Board must give all parties a reasonable opportunity to be heard at a hearing.

(3) A party may be represented by counsel or an agent and may make submissions as to facts, law and jurisdiction.

(4) The Assessment Review Board may hear an appeal whether the appellant is present or not, provided the appellant was given notice of the hearing in accordance with this By-law.

(5) The Assessment Review Board may reasonably limit further examination or cross examination of a witness if it is satisfied that the examination or cross examination has been sufficient to disclose fully and fairly all matters relevant to the issues in the appeal.

(6) The Assessment Review Board may question any witness who gives oral evidence at a hearing.

(7) The Assessment Review Board may receive and accept information that it considers relevant, necessary and appropriate, whether or not the information would be admissible in a court of law.

(8) The Assessment Review Board may conduct its proceedings by any combination of written, electronic and oral hearings.

(9) An oral hearing must be open to the public unless the Assessment Review Board, on application by a party, determines that the hearing should be held *in camera*.

(10) The Assessment Review Board may, at an oral hearing, make orders or give directions that it considers necessary to maintain order at the hearing.

(11) Without limiting subsection (10), the Assessment Review Board may, by order, impose restrictions on a person's continued participation in or attendance at a hearing and may exclude a person from further participation in or attendance at a hearing until the Assessment Review Board orders otherwise.

(12) A decision of the majority of the members is a decision of the Assessment Review Board and, in the case of a tie, the decision of the chair governs.

(13) The Assessment Review Board may conduct a single hearing of two (2) or more appeals related to the same assessment roll if the matters in each hearing are addressing the same assessable property or substantially the same issues.

(14) Subject to this By-law, the Assessment Review Board has the power to control its own processes and may make rules respecting practice and procedure to facilitate the just and timely resolution of the matters before it.

(15) The Assessment Review Board

- (a) may hear all appeals or assessor recommendations on the same day or may adjourn from time to time until all matters have been heard and determined;
- (b) may at any time during a hearing, adjourn the hearing; and
- (c) shall advise Chief and Council of its decisions in accordance with this provision.

(16) The Assessment Review Board may, after hearing an appeal, postpone consideration thereof and the appellant shall, if required by the Board, 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.

(17) Where the Assessment Review Board considers the conduct of a party has been improper, vexatious, frivolous or abusive, it may

- (i) order a party to pay all or part of the costs of another party in connection with the appeal; and/or
- (ii) order a party to pay all or part of the costs of the Assessment Review Board in connection with the appeal.

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

(19) 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.

Summary Dismissal

53.(1) At any time after a Notice of Appeal is received by the Assessment Review Board, the Assessment Review Board may dismiss all or part of the appeal where it determines that any of the following apply:

- (a) the appeal is not within the jurisdiction of the Assessment Review Board;
- (b) the appeal was not filed within the applicable time limit; or
- (c) the appellant failed to diligently pursue the appeal or failed to comply with an order of the Assessment Review Board.

(2) Before dismissing all or part of an appeal under subsection (1), the Assessment Review Board must give the appellant an opportunity to make submissions to the Assessment Review Board.

(3) The Assessment Review Board must give written reasons for any dismissal made under subsection (1) to all parties.

Reference on Question of Law

54.(1) At any stage of a proceeding before it, the Assessment Review Board, on its own initiative or upon consideration of the request of one or more of the parties, may refer a question of law in the proceeding to a court of competent jurisdiction in the form of a stated case.

(2) The stated case must be in writing and filed with the court registry, and must include a statement of the facts and all evidence material to the stated case.

- (3) The Assessment Review Board must
 - (a) suspend the proceeding as it relates to the stated case and reserve its decision until the opinion of the court has been given, and
 - (b) decide the appeal in accordance with the opinion of the court.

Matters Before the Courts

55. If a proceeding with respect to liability to pay taxes in respect of assessable property that is the subject of an appeal is brought before a court of competent jurisdiction

- (a) before the hearing is to commence, the hearing must be deferred until the matter is decided by the court;
- (b) during the hearing, the hearing must be adjourned until the matter is decided by the court; or
- (c) after the hearing has concluded but before a decision on the appeal is given, the decision must be deferred until the matter is decided by the court.

Withdrawal of Appeal

56.(1) An appellant may withdraw an appeal under this By-law by delivering a Notice of Withdrawal in the form set out in Schedule XI to this By-law to the Assessment Review Board.

(2) Upon receipt of a Notice of Withdrawal under subsection (1), the Assessment Review Board must dismiss the matter set for its consideration.

Delivery and Implementation of Decisions

57.(1) Within thirty (30) days from the completion of hearing all appeals, except those adjourned under subsection (2), the Assessment Review Board shall submit to Chief and Council, the assessor and the tax administrator its written decision on each appeal, including the vote of each member of the Board, either in favour of or against allowing the appeal.

(2) Notwithstanding subsection 50(1), the Assessment Review Board 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 Board, Chief and Council shall instruct the head assessor to prepare a final assessment roll including any amendments resulting from the decisions in subsection 42(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 any party to the appeal or any party that the Assessment Review Board or the assessor deems relevant of the decision of the Assessment Review Board and the reasons for such a decision.

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

(6) Any person may obtain a copy of a decision of the Assessment Review Board from the tax administrator on request and payment of a fee of twenty-five dollars (\$25.00).

(7) The tax administrator may obscure or omit personal information (other than name and address) and financial business information from decisions provided under subsections (4) or (6) provided that assessment and property tax information must not be obscured or omitted.

(8) 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 chair of the Assessment Review Board.

(9) The assessor shall date and initial amendments made to the assessment roll pursuant to subsection 42(3).

(10) Forthwith upon receiving an amended assessment roll under subsection (8), the chair of the Assessment Review Board shall

- (a) verify that the roll has been amended according to the decisions of the Assessment Review Board under subsections (3) and (8);
- (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.

Appeals

58.(1) An appeal lies from the Assessment Review Board to a court of competent jurisdiction on a question of law.

(2) An appeal under subsection (1) must be commenced within thirty (30) days of the delivery of the Assessment Review Board's decision under subsections 57(4) or (6).

PART XII TAX ROLL AND TAX NOTICE

Tax Roll

59.(1) Upon approval of the assessment roll for each taxation year, and on or before August 31 of every year, the tax administrator must create a tax roll.

(2) The tax roll must be in paper or electronic form and must contain the following information:

- (a) a description of the property as it appears on the assessment roll;
- (b) the name and address of the holder entered on the assessment roll with respect to the property;
- (c) the name and address of every person entered on the assessment roll with respect to the property;
- (d) the assessed value by classification of the land and the improvements as it appears in the assessment roll, exclusive of exemptions, if any;
- (e) the amount of taxes levied on the property in the current taxation year under this By-law; and
- (f) the amount of any unpaid taxes from previous taxation years.

(3) The tax administrator may use the certified assessment roll as the tax roll by adding the following information to the assessment roll:

- (a) the amount of taxes levied on the property in the current taxation year under this By-law; and
- (b) the amount of any unpaid taxes from previous taxation years.

Annual Tax Notices

60.(1) The tax administrator shall mail on or before August 31 of every year to every person whose name appears in the tax roll a Tax Notice in the form set out in Schedule XIII to this By-law, in respect of each interest in land for which that person is liable to taxation, and, in the case of an amended tax 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 XIII to this By-law, which includes the particulars of any arrears and interest, where payment is to be made, and the manner of payment.

(3) The Assessment Notice (Schedule VI) and the Tax Notice (Schedule XIII) relating to the same property may be sent together or may be combined on one notice.

61.(1) The tax administrator shall enter the date of mailing the Tax Notice on the tax roll.

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

62.(1) Where applicable, a Tax Notice shall state that taxes are payable in conjunction with periodic lease payments under Part XIV.

(2) If a number of properties are assessed in the name of the same holder, any number of those properties may be included in one (1) Tax Notice.

(3) In the case of an amended tax roll that has been adopted, the tax administrator shall mail an amended Tax Notice to every person affected by the amendment.

(4) Where the holder of a charge on taxable property gives notice to the assessor of the charge under subsection 33(1) and the assessor enters the holder's name on the assessment roll, the tax administrator must mail a copy of all Tax Notices issued in respect of the property to the holder of the charge during the duration of the charge.

Refunds

63.(1) Where

(a) the Assessment Review Board, Chief and Council or a court of competent jurisdiction determines that a person is not liable for taxes under this By-law, or

(b) it is determined under this By-law that a person was taxed in excess of the proper amount,

the tax administrator shall refund to the person the amount paid in excess of liability.

(2) Where taxes imposed under this By-law are to be refunded to a person under this section, Chief and Council may direct the tax administrator to refund the

amount in whole or in part by applying it as a credit on account of taxes or other unpaid amounts that due or accruing due to the First Nation in respect of taxable property held by that person.

(3) Where a person is entitled to be refunded an amount of taxes paid under this By-law, the tax administrator must pay the person interest as follows:

- (a) interest accrues from the date that the taxes were originally paid to the First Nation;
- (b) the interest rate during each successive three (3) month period beginning on April 1, July 1, October 1 and January 1 in every year, is two percent (2%) below the prime lending rate of the principal banker to the First Nation on the 15th day of the month immediately preceding that three (3) month period;
- (c) interest will not be compounded;
- (d) interest stops running on the day payment of the money owed is delivered or mailed to the person to whom it is owed, or is actually paid; and
- (e) payment of an amount of interest less than five dollars (\$5) will not be made.

Apportionment of Taxes Where Property is Subdivided

64.(1) If a property is subdivided, by lease or other legal instrument before May 31 in the taxation year, the tax administrator may

- (a) apportion the taxes payable in that year among the properties created by the subdivision in the same proportions as taxes would have been payable in respect of the properties had the subdivision occurred on or before the assessment roll was certified under this By-law; and
- (b) on making an apportionment under paragraph (a), record the apportionment in the manner that the tax administrator considers necessary.

(2) Taxes apportioned to a property under subsection (1) are the taxes payable in respect of the property in the year for which they are apportioned.

(3) The assessor must provide the tax administrator with the assessed values necessary to calculate the proportions of taxes referred to in subsection (1).

PART XII

DUE DATE AND INTEREST

65.(1) Subject to sections 66 and 67, taxes levied in a Tax Notice mailed under section 60 are due and payable as of September 30 of the year in which they are first levied at the office of the Taxation Authority notwithstanding that an appeal under Part XI may be pending.

(2) All taxes payable under this By-law are debts due to the Taxation Authority and are recoverable as such pursuant to the laws in force in the Province or in any court of competent jurisdiction or in any other manner provided by this By-law.

(3) Where any person alleges that he or she is not liable to pay taxes imposed pursuant to this By-law, the person shall commence proceedings in a court of competent jurisdiction within thirty (30) days of the mailing of a Tax Notice pursuant to section 60.

(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 XVII.

(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.

(6) Taxes must be paid at the office of the First Nation during normal business hours, by cheque, money order or cash.

(7) Payment of taxes made by cheque or money order must be made payable to the First Nation.

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

67. Where an assessment roll is amended in accordance this By-law, the tax administrator must amend the tax roll or create a supplementary tax roll, as necessary, and mail an amended Tax Notice to every person affected by the amendment, and taxes owing pursuant to an amended Tax Notice are due thirty (30) days following the mailing of such an amended Tax Notice.

68.(1) If all or any portion of taxes remains unpaid on October 1 of the year they are first levied, a penalty of ten percent (10%) of the portion that remains unpaid will be added to the amount of the unpaid taxes and the amount so added is, for all purposes, deemed to be part of the taxes.

(2) If all or any portion of taxes remains unpaid on October 1 of the year they are first levied, the unpaid portion shall accrue interest at a rate of one and one quarter of one percent (1.25%) interest per month, applied on the first of each month, and will compound monthly.

69. Where taxes are in arrears and partial payment is received, the payment shall be applied firstly to accrued interest, secondly to the tax arrears, thirdly to any penalty levied in the current taxation year, and any balance shall be applied to current taxes.

PART XIV

PERIODIC PAYMENTS

Taxes as a Percentage of Rental Payment

70. Chief and Council, 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.

71. Where Chief and Council has entered into 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.

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

PART XVI

RECEIPTS AND CERTIFICATES

Receipts for Payment

73. Except where Part XIV 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 tax roll opposite the interest in land for which the taxes are paid.

Tax Certificate

74.(1) On a request in writing, the tax administrator shall issue a Tax Certificate in the form set out in Schedule XIV to this By-law showing whether taxes have been paid with respect to any taxable interest in land, and if not, the amount of taxes outstanding.

(1) The fee for a Tax Certificate is twenty-five dollars (\$25.00) for each tax roll folio searched.

PART XVI

APPLICATION OF REVENUES

Revenues and Expenditures

75.(1) All revenues raised under this By-law shall be placed in a special account or accounts.

(2) Revenues raised shall include

- (a) taxes;
- (b) grants or settlement in place of taxes;
- (c) interest and penalties; and
- (d) amounts collected on account of costs.

(3) Subject to section 76, an expenditure made out of revenues raised under this By-law shall be made under authority of a separate expenditure by-law.

76. The following expenditures of revenues raised under this By-law are hereby authorized:

- (a) refunds of overpayment and interest;
- (b) all expenses of preparation and administration of this By-law;
- (c) remuneration of the assessor, the tax administrator, and the members of the Assessment Review Board;
- (d) all legal costs and other expenses of enforcement of this By-law; and
- (e) all expenses related to any appeals incurred on behalf of the Chief and Council.

Reserve Funds

77.(1) Reserve funds established by Chief and Council must

- (a) be established in an expenditure by-law; and
- (b) comply with this section.

(2) Except as provided in this section, money in a reserve fund must be deposited in a separate account and the money and interest earned on it must be used only for the purpose for which the reserve fund was established.

(3) For capital purpose reserve funds, Chief and Council may,

(a) under an Expenditure By-law, transfer moneys in a reserve fund to another reserve fund or account only where all projects for which the reserve fund was established have been completed; and

(b) by BCR, borrow money from a reserve fund where not immediately required, on condition that the First Nation repay the amount borrowed plus interest on that amount at a rate that is at or above the prime lending rate set from time to time by the principal banker to the First Nation, no later than the time when the money is needed for the purposes of that reserve fund.

(4) For non-capital purpose reserve funds, transfers or borrowing of reserve funds must be authorized by Chief and Council in an Expenditure By-law.

(5) Chief and Council must authorize all payments into a reserve fund and all expenditures from a reserve fund in an Expenditure By-law.

(6) Where moneys in a reserve fund are not immediately required, the tax administrator must invest those moneys in one or more of the following:

- (a) securities of Canada or of a province;
- (b) securities guaranteed for principal and interest by Canada or by a province;
- (c) securities of a municipal finance authority or the First Nations Finance Authority;
- (d) investments guaranteed by a bank, trust company or credit union; or

- (e) deposits in a bank or trust company in Canada or non-equity or membership shares in a credit union.

PART XVII COLLECTION AND ENFORCEMENT

Costs of Collection and Proof of Debt

78. The Taxation Authority may charge the person named in an assessment roll with all reasonable costs including without limitation all costs on a solicitor and his own client basis incurred in the collection of taxes or other costs imposed by this By-law, and such costs shall be in accordance with Schedule XV to this By-law.

79.(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) Taxes or a portion thereof due and payable under this By-law that have not been paid may be certified by the tax administrator, who shall attach a copy of that part of the tax roll that refers to the taxes payable, and such certification shall be in the form provided in Schedule XVI to this By-law, and is *prima facie* proof of the debt.

Special Lien and Priority of Claim

80.(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 subsection (1) attaches to the interest in land being taxed, and without limiting the foregoing, attaches to the interest in land and binds subsequent holders of the interest of the land.

(3) The person who acquires an interest in land on which a lien under this By-law 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 subsection 79(2) in either register on or after January 2 following the year in which the taxes are imposed.

(5) Pursuant to subsection (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) The tax administrator may apply to a court of competent jurisdiction to protect or enforce a lien under this Part where the tax administrator determines such action is necessary or advisable.

(7) 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, and such certification shall be sufficient proof of the payment of the taxes and the discharge of the special lien or encumbrance.

(8) The special lien and encumbrance is not lost or impaired by reason of any technical error or omission in its creation or registration in a register.

Demand for Payment and Notice of Enforcement Proceedings

81.(1) Except for tax proceedings postponed pursuant to subsection 82(1), on or after January 2 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 (1), the tax administrator shall mail, in the form set out in Schedule XVII to this By-law, 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 subsection (2), the tax administrator shall request authorization from Chief and Council to commence enforcement proceedings against the tax debtors, and Chief and Council must by BCR direct the tax administrator to commence enforcement proceedings in accordance with this By-law.

(5) Prior to the authorization of any of the enforcement proceedings set out in sections 84, 85, 86, 87, 88, and 89, Chief and Council shall consult with any affected locatee.

82. Chief and 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 Chief and Council determine 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 First Nation to affect a transfer of the tax debtor's interest.

83. Chief and Council may, from time to time, provide by BCR 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.

Seizure of Personal Property

84.(1) With the authorization of Chief and Council, the tax administrator may proceed by way of seizure 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 Proceedings served pursuant to section 81 or the period specified by Chief and Council pursuant to subsection 82(1) has expired.

(2) The tax administrator shall serve a Notice of Seizure of Personal Property on the tax debtor and provide a copy of same to the locatee, where applicable, in the form set out in Schedule XVIII to this By-law.

(3) If the taxes, or any portion thereof, remain outstanding following the time provided by the Notice of Seizure of Personal Property, the tax administrator shall request a sheriff, bailiff or by-law enforcement officer to effect a seizure of such personal property and post a notice on the personal property which is seized, and the seized personal property shall then be in the possession of the First Nation, as represented by the tax administrator.

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

(5) Personal property of a tax debtor that would be exempt from seizure under a writ of execution issued by a superior court in the Province in which the seizure is made is exempt from seizure under this section.

Sale of Seized Personal Property

85.(1) If the tax administrator pursuant to subsection 84(3) seizes related equipment, facilities, the tax debtor's personal property, or petroleum and natural gas rights, and the tax debtor does not commence legal proceedings in a court of competent jurisdiction within sixty-one (61) days after the date of seizure challenging such seizure, the personal property, interests and associated equipment 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 personal property.

(2) If the outstanding taxes have not been paid in full sixty-one (61) days after a seizure pursuant to subsection 84(3), the personal property seized will be deemed to have been abandoned by the tax debtor and may be sold by public auction and the proceeds shall be used for payment of the outstanding taxes.

(3) A Notice of Sale of Seized Personal Property in the form of Schedule XIX to this By-law 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 seized personal property shall be conducted at the time and place advertised pursuant to subsection (3) by public auction, unless it is necessary to adjourn the sale, in which case an additional notice shall be published in the same 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, and 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.

Sale of Improvements or Interest in Land

86.(1) If the taxes or any portion thereof remain unpaid after nine (9) months have elapsed since the Demand for Payment and Notice of Enforcement Proceedings was served pursuant to section 81 or the period specified by Chief and Council pursuant to subsection 82(1) has expired, Chief and Council may authorize the tax administrator by BCR to proceed by way of sale of improvements or interest in land, and the tax administrator shall serve on the tax debtor and, where applicable, on the locatee, a Notice of Seizure of Improvements and Interest in Land in the form of Schedule XX to this By-law.

(2) If the taxes or any portion thereof remain unpaid after six (6) months have elapsed since the Notice of Seizure of Improvements and Interest in Land was served pursuant to subsection (1) or, if enforcement proceedings are postponed under subsection 82(1), six (6) months from the end of the period specified by Chief and 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, the tax administrator shall sell the improvements or dispose of the interest of the tax debtor on the Reserve by public auction, or pursuant to subsection (3) by public tender.

(3) Chief and 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 Interest in Land in the form of Schedule XXI to this By-law shall be published in at least (1) newspaper of general local circulation for seven (7) days prior to the sale, shall be mailed to the tax debtor and, where applicable, the locatee, shall be posted in a prominent place on the Reserve not less than ten (10) days before the date of the sale, and shall be posted on the tax debtor's premises located on the Reserve.

(5) The sale of the improvements and interest in land shall be conducted at the time and place advertised pursuant to subsection (4), unless it is necessary to adjourn such sale, and if an adjournment is necessary an additional notice shall be published in the manner provided by subsection (4).

(6) With prior approval of Chief and Council, the tax administrator may at any sale conducted pursuant to subsection (2) or (3), set an upset price (the “upset price”) not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five per cent (5%) of that total, and that upset price shall be the lowest price for which the improvements or interest in land may be sold.

(7) Where the tax administrator sets an upset price pursuant to subsection (6), and there is no bid at the sale conducted pursuant to subsection (2) or (3) that is equal to or greater than the upset price, the First Nation 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 three (3) months after the sale held pursuant to subsection (2) or (3) (hereinafter referred to as the “redemption period”), the tax debtor may redeem his or her interest in land by paying to the tax administrator the upset price plus three percent (3%), together with the reasonable costs incurred by the Taxing Authority in disposing of the interest, and where the taxable property is redeemed, the First Nation will without delay repay to the bidder the amount of the bid.

(9) When taxable property is sold by public tender or auction, all rights in it held by the holder of the taxable property or a holder of a charge immediately cease to exist, except as follows:

- (a) the taxable property is subject to redemption as provided in subsection (8);
- (b) the right to possession of the taxable property is not affected during the time allowed for redemption, subject, however, to:
 - (i) impeachment for waste, and
 - (ii) the right of the highest bidder to enter on the taxable property to maintain it in a proper condition and to prevent waste;
- (c) an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land subsists; and
- (d) during the period allowed for redemption, an action may be brought in a court of competent jurisdiction to have the sale of the right to an assignment of the taxable property set aside and declared invalid.

(10) A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period, and if, upon the expiration of the redemption period, the debtor has not redeemed his or her interest as provided for in subsection (8), the sale of the interest shall be considered final and, with the consent of the Minister, the purchaser shall obtain title to the interest in land; the tax administrator shall certify the transfer in the form provided in Schedule XXII to this By-law and shall register it in one

or both registries and shall serve it on the tax debtor and the purchaser, provided that the taxable property will not be transferred to any person or entity who would not have been capable under the *Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.

(11) Upon the filing of the certificate provided by subsection (10), 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.

(12) Upon the filing of the certificate provided by subsection (10), any surplus resulting from the sale conducted pursuant to subsections (2) or (3), after deducting all outstanding taxes of the tax debtor, including reasonable costs and charges arising from the sale, shall be returned to the tax debtor, and 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.

(13) The filing of the certificate provided by subsection (10) operates

(a) as a transfer of the taxable property to the bidder from the tax debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the assignment is deemed final under subsection (10) except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(14) Upon the filing of the certificate provided by subsection (10), any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale, shall be extinguished.

(15) If pursuant to subsections (7) and (10) the First Nation 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

87.(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 Proceedings served pursuant to section 81 or the period specified by Chief and Council pursuant to subsection 82(1) has expired, Chief and Council may authorize the tax administrator by BCR to proceed by way of cancellation of the interest, and the tax administrator shall serve a Notice of Cancellation of Interest in Land in the form of Schedule XXIII to this By-law on the tax debtor and any affected locatee.

(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) If the taxes or any portion thereof remain unpaid after six (6) months have elapsed since the Notice of Cancellation of Interest in Land was served pursuant to subsection (1), or within six (6) months after the specified period if enforcement proceedings are postponed under subsection 82(1), the tax administrator may cancel the lease, license or permit to occupy the interest in land, and the tax administrator shall certify the cancellation in the form provided in Schedule XXIV to this By-law and shall register it in the registers.

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

(5) The cancellation provided by subsection 65(3) operates

(a) as a transfer of the taxable property to the First Nation from the tax debtor, without an attestation or proof of execution; and

(b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the cancellation is deemed final under subsection 65(3) except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

(6) Upon the cancellation provided by subsection 65(3), any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale, shall be extinguished.

Forfeiture of Property

88.(1) Notwithstanding any other action for the recovery of taxes set out in this By-law, if any taxes remain unpaid twenty-four (24) months after the mailing of the Demand for Payment and Notice of Enforcement Proceedings served pursuant to section 81, the tax debtor's interest in land in respect of which the taxes remain unpaid shall, subject to subsections 81(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 (5) in the form set out in Schedule XXV to this By-law on the tax debtor and on any locatee or 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 Chief and Council by BCR 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 XXVI to this By-law, that the interest in land held by the tax debtor has been forfeited, note the replacement of the debtor by the First Nation as the holder of the interest in land in all relevant records of the First Nation, and the Registrar shall record the document cancelling the tax debtor's interest in the registers.

(8) The forfeiture provided by subsection 66(7) operates:

- (a) as a transfer of the taxable property to the First Nation from the tax debtor, without an attestation or proof of execution; and
- (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the forfeiture is deemed final under subsection 66(7) except an easement, restrictive covenant, building scheme or right of way registered against the interest in land.

(9) Upon the forfeiture provided by subsection 66(7), any remaining debt of the tax debtor with respect to that interest in land, including all reasonable costs and charges arising from the sale, shall be extinguished.

Absconding Taxpayer

89. Where the tax administrator has reasonable grounds to believe that the taxpayer intends to remove his or her personal property 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 By-law, 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

90.(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 Proceedings served pursuant to section 81 or the period specified by Chief and Council pursuant to subsection 82(1), Chief and Council may authorize by BCR that any services provided by the Band, or pursuant to any contract with the First Nation, to the tax debtor or to the interest in land assessed pursuant to this By-law be discontinued.

(2) A Notice of Discontinuance of Services in the form of Schedule XXVII to this By-law 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 Chief and Council to show cause as to why the services should not be discontinued and Chief and Council shall determine whether or not it will discontinue such services.

91. The First Nation must not discontinue

- (a) fire protection or police services to the taxable property of a debtor;
- (b) water or garbage collection services to taxable property that is a residential dwelling; or
- (c) electrical or natural gas services to taxable property that is a residential dwelling during the period from November 1 in any year to March 31 in the following year.

PART XVIII

SERVICE AND LOCAL IMPROVEMENT CHARGES

92.(1) Chief and Council may by By-law 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 paragraphs (a) to (f) inclusive, such other projects for the maintenance, improvement or repair of properties within the area as Chief and Council may determine to be necessary or beneficial.
- (2) In this Part a charge means a service charge or a local improvement charge.
- (3) A charge shall be based on the actual or estimated annual cost of the service or local improvement and shall be levied at
- (a) a uniform rate; or
 - (b) rates for each assessment 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 land 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.
- 93.**(1) Before imposing a charge, Chief and Council shall give at least fifteen (15) days' notice by
- (a) publishing the notice prior to the meeting referred to in section 94 in a newspaper of general circulation on the Reserve, if any;
 - (b) posting the notice in the First Nation administration offices and in prominent locations on the Reserve; and
 - (c) sending the notice by registered mail, in the form set out in Schedule XXVIII to this By-law, to affected holders or occupiers who are not resident on the Reserve and providing the locatee with a copy of the notice.
- (2) Service of the notice shall be deemed sufficient under paragraph (1)(c) if the address in the current assessment roll is used.
- (3) The notice shall state:
- (a) the intention of Chief and 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 Chief and Council shall hold a public meeting to consider written and oral representations.

94.(1) On the date and at the time and place set out in the notice referred to in section 93, Chief and Council shall sit and receive and hear representations.

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

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

(4) A uniform increase not exceeding ten percent (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 By-law that imposes the charge.

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

(2) Chief and 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 By-law.

96.(1) Charges under this Part shall be administered and enforced under this By-law in the same manner as taxes.

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

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

PART XIX

GENERAL AND MISCELLANEOUS

Disclosure of Information

97. The tax administrator or the assessor or any other person who has custody or control of information or records obtained or created under this By-law must not disclose the information or records except

- (a) in the course of administering this By-law or performing functions under it;
- (b) in proceedings before the Assessment Review Board, a court of law or pursuant to a court order; or
- (c) in accordance with section 98.

98. The tax administrator or the assessor may disclose to the agent of a holder confidential information relating to the property if the disclosure has been authorized in writing by the holder.

99. An agent must not use information disclosed under section 98 except for the purposes authorized by the holder in writing referred to in that section.

Disclosure for Research Purposes

100. Notwithstanding sections 97 through 99 inclusive, Chief and Council may disclose information and records to a third party for research purposes, including statistical research, provided

- (a) the information and records do not contain information in an individually identifiable form or business information in an identifiable form; or
- (b) where the research cannot reasonably be accomplished unless the information is provided in an identifiable form, the third party has signed an agreement with Chief and Council to comply with Chief and Council's requirements respecting the use, confidentiality and security of the information.

Validity

101.(1) Nothing under this By-law shall be rendered void or invalid, nor shall the liability of any person to pay tax or any other amount under this By-law 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.

Limitation on Proceedings

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

Extension of Deadlines

103. Chief and Council may, by BCR, extend for a maximum of thirty (30) days the time in which anything is required to be done under this By-law 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 By-law.

Delivery of Documents or Notices

104.(1) Where in this By-law a document or notice is required to be given by mail or where the method of giving the notice is not otherwise specified, it must be given

- (a) by mail or registered mail to the recipient's ordinary mailing address or the address for the recipient shown on either the assessment roll or the taxation roll;

- (b) by fax to the recipient's fax number as shown on either the assessment roll or the taxation roll or as provided by the recipient;
- (c) by e-mail to the recipient's e-mail address as shown on either the assessment roll or the taxation roll or as provided by the recipient;
- (d) where the recipient's address is unknown, by posting a copy of the notice in a conspicuous place on the recipient's property; or
- (e) by personal delivery or courier to the recipient or to the recipient's ordinary mailing address or the address for the recipient shown on either the assessment roll or the taxation roll.

(2) Where a document or notice is given by mail or registered mail, any notice delivered by the assessor or 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.

(3) Subject to subsection (4), and except where otherwise provided in this By-law, a document or notice must be considered to have been delivered

- (a) if delivered personally, at the time personal delivery is made;
- (b) if sent by mail or registered mail, five (5) days after the day on which the notice is postmarked;
- (c) if sent by fax, at the time indicated on the confirmation of transmission;
- (d) if sent by e-mail, at the time indicated in the electronic confirmation that the e-mail has been opened; and
- (e) if posted on the property, on the second day after it is posted.

(4) A document or notice delivered on a non-business day or after 17:00 local time on a business day must be considered to have been delivered at 09:00 on the next business day.

Interpretation

105. The provisions of this By-law are severable, and where any provision of this By-law is for any reason held to be invalid by a decision of a court of competent jurisdiction, the invalid portion must be severed from the remainder of this By-law and the decision that it is invalid must not affect the validity of the remaining portions of this By-law.

106. Where a provision in this By-law is expressed in the present tense, the provision applies to the circumstances as they arise.

107. This By-law shall be construed as being remedial and shall be given such fair, large and liberal construction and interpretation as best ensures the attainment of its objectives.

108. Words in this By-law that are in the singular include the plural, and words in the plural include the singular.

109. Reference in this By-law to an enactment is a reference to the enactment as it exists from time to time and includes any regulations made under the enactment.

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

111. For greater certainty

(1) nothing in this By-law shall be construed so as to abrogate or derogate from any existing aboriginal or treaty rights of the First Nation under section 35 of the *Constitution Act, 1982*, being Schedule B to the *Canada Act 1982* (U.K.), 1982, c.11 (the *Constitution Act, 1982*);

(2) the First Nation is a sovereign nation and, with Her Majesty the Queen of Great Britain and Ireland, as now represented by Her Majesty the Queen in Right of Canada pursuant to the *Constitution Act, 1982*, is a signatory to Treaty No. 6; and

(3) any reference in this By-law to provincial or municipal legislation or to provinces or municipalities is for reference only and shall not be construed as subjecting the First Nation to the jurisdiction of the Province or any municipality.

Force and Effect

112. This By-law shall come into force and effect upon approval by the Minister.

THIS BY-LAW IS HEREBY DULY ENACTED by Chief and Council of Sweetgrass First Nation on the [27th] day of [Sept.], 2011, at [N. Battleford] in the Province of Saskatchewan.

[Edward Wayne Standinghorn]
Chief Edward Wayne Standinghorn

[Clarence Thunderblanket]
Councillor Clarence Thunderblanket

[Gordon Albert]
Councillor Gordon Albert

[Omer White]
Councillor Omer White

[Eldon Atcheynum]
Councillor Eldon Atcheynum

[Tom Whitecalf]
Councillor Tom Whitecalf

[Bruce Paskemin]
Councillor Bruce Paskemin

SCHEDULE I
REQUEST FOR INFORMATION BY ASSESSOR

(Subsection 17(1))

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I hereby request that you provide to me, in writing, no later than _____ **(Note: must be a date that is at least fourteen (14) days from the date of delivery of the request)**, the following information relating to the above-noted interest in land:

- 1. _____
- 2. _____
- 3. _____

Please be advised that if you fail to provide the requested information on or before the date specified above, an assessment of the property may be made on the basis of whatever information is currently available to the assessor.

DATED: _____, 20 ____ .

Assessor for Sweetgrass First Nation

SCHEDULE II
CLASSES OF PROPERTY

(Section 22)

The following are the assessment classes:

Non-Arable (Range) Land and Improvements	Seasonal Residential
Other Agricultural Land and Improvements	Commercial and Industrial
Residential	Elevators
	Railway Rights-of-Way, Pipeline and Utilities
Multi-Unit Residential	

Non-Arable (Range) Land and Improvements

“Non-Arable (Range) Land and Improvements” property shall include all rural land that is not arable farmland included in the “Other Agricultural Land and Improvements” class.

Other Agricultural Land and Improvements

“Other Agricultural Land and Improvements” property shall include only land meeting the definition of arable farmland.

Residential

“Residential” property shall include only

- (a) land or improvements, or both, used for residential purposes, including single family residences, duplexes, and multi-family residences of less than four (4) units, manufactured homes, and nursing homes and rest homes of less than four (4) units, 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 or manager as his or her 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.

Multi-Unit Residential

“Multi-Unit Residential” property shall include all property of four (4) or more units that would otherwise be included in the “Residential” property class, including apartments and condominiums.

Seasonal Residential

“Seasonal Residential” property shall include all property that is used seasonally or recreationally, including summer and seasonal dwellings, bunkhouses and cookhouses, that would otherwise be included in the “Residential” or “Multi-Unit Residential” property classes, including

(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 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.

Commercial and Industrial

“Commercial and Industrial” property shall include land used in conjunction with the operation of industrial improvements, industrial improvements, and 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 ancillary to or in conjunction with such extraction, processing, manufacture or transportation, and shall also include hospitals and retail or other commercial businesses (including land and improvements) and all other land and improvements not specifically included in the other property classes, but does not include those lands or improvements, or both, included in the “Elevators” or “Railway Rights-of-Way, Pipeline and Utilities” property classes.

Elevators

“Elevators” property shall include all grain and other agricultural product storage elevators.

Railway Rights-of-Way, Pipeline and Utilities

“Railway Rights-of-Way, Pipeline and Utilities” 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 the “Residential”, “Multi-Unit Residential”, “Seasonal Residential” or “Commercial and Industrial” property classes,
- (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.

SCHEDULE III
NOTICE OF ASSESSMENT INSPECTION

(Subsection 18(2))

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____
(the "assessable property")

DATE OF REQUEST: _____

TAKE NOTICE that, pursuant to section ____ of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, the assessor for Sweetgrass First Nation proposes to conduct an inspection of the above-referenced assessable property on _____, 20__ at _____ [A.M./P.M.].

If the above date and time is not acceptable, please contact the assessor on or before _____ [date], at _____ [contact number], to make arrangements for an alternate time and date.

If the assessable property is occupied by a person other than you, you must make arrangements with the occupant to provide access to the assessor.

AND TAKE NOTICE that if, on attending at the assessable property, no occupant eighteen (18) years of age or older is present or permission to inspect the assessable property is denied, the assessor may assess the value of the assessable property based on the information available to the assessor.

DATED: _____, 20 ____ .

Assessor for Sweetgrass First Nation

SCHEDULE IV
FORM OF ASSESSOR CERTIFICATION

(Subsections 27(1)(a) and 28(2)(a))

The assessor must certify the assessment roll in the following form:

I, _____, being the assessor for Sweetgrass First Nation, hereby certify that this is the Sweetgrass First Nation [**revised/supplementary**] assessment roll for the year 20__ and that this assessment roll is complete and has been prepared and completed in accordance with all requirements of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

DATED: _____, 20 ____ .

Assessor for Sweetgrass First Nation

SCHEDULE V

**DECLARATION OF PURPOSE FOR THE USE OF
ASSESSMENT INFORMATION**

(Subsection 31(4))

I, _____ **[insert name]**, of _____ **[insert street address]**, _____ **[insert city]**, _____ **[insert province]**, _____ **[insert postal code]**, declare and certify that I will not use the assessment roll or information contained in the assessment roll to obtain names, addresses or telephone numbers for solicitation purposes, whether the solicitations are made by telephone, mail or any other means, or to harass an individual.

I further declare and certify that any assessment information I receive will be used for the following purpose(s):

(a) a complaint or appeal under the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*;

(b) a review of an assessment to determine whether to seek a reconsideration or appeal of the assessment; or

(c) other: _____
(insert description)

DATED: _____, 20 ____ .

(Signature of Person Requesting Information)

(Print Name of Person Requesting Information)

SCHEDULE VI
ASSESSMENT NOTICE

(Part IX Section 35)

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the assessment roll has been adopted by Chief and Council of Sweetgrass First Nation by BCR dated the ____ day of _____, 2011, 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 *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*

Name(s): _____

Address(es): _____

The assessed value of the _____ land is: \$ _____
(assessment classification)

The assessed value of the _____ improvements is: \$ _____
(assessment classification)

The assessed value of exempt land is: \$ _____

The assessed value of exempt improvements is: \$ _____

TOTAL ASSESSED VALUE: \$ _____

TOTAL NET TAXABLE VALUE: \$ _____

AND TAKE NOTICE you may, within sixty (60) days of the date of mailing of this Assessment Notice, appeal to the Assessment Review Board 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 be in the form of Schedule IV to this By-law. The notice of appeal may be mailed to the Assessment Review Board at _____.

DATED: _____, 20 ____ .

Assessor for Sweetgrass First Nation

By-laws — Indian Act, s.83
Règlements administratifs — Loi sur les Indiens, art. 83

SCHEDULE VII

REQUEST FOR RECONSIDERATION OF ASSESSMENT

(Section 43)

TO: Assessor of Sweetgrass First Nation

[insert address for assessor]

PURSUANT to the provisions of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I hereby request a reconsideration of the assessment of the following interest in land:

I am: _____ the holder of the interest in land OR
_____ named on the assessment roll in respect of this interest in land.

This request for a reconsideration of the assessment is based on the following reasons (**describe the reasons for reconsideration in as much detail as possible**):

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

Address and telephone number at which the applicant can be contacted:

DATED: _____, 20 ____ .

(Signature of Appellant)

(Print Name of Appellant)

SCHEDULE VIII
NOTICE OF APPEAL

(Part XI Section 45)

TO: Assessment Review Board of Sweetgrass First Nation

[insert address for Assessment Review Board]

PURSUANT to the provisions of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I hereby appeal the assessment of the following interest in land:

The grounds for appeal are (**describe the grounds for appeal in as much detail as possible**):

1. _____

2. _____

3. _____

4. _____

Appellant’s mailing address to which all notices in respect of this appeal are to be sent:

Name and address of any representative acting on Appellant’s behalf in respect of this appeal:

The required fee of **\$100.00**, in the form of a cheque/money order, is enclosed with this Notice.

DATED: _____, 20 ____ .

(Signature of Appellant)

(Print Name of Appellant)

NOTE: a copy of the Assessment Notice must be enclosed with this Notice of Appeal.

SCHEDULE IX
NOTICE OF HEARING

(Subsection 50(3))

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that the Assessment Review Board will hear an appeal from the assessment of the above-noted interest in land at:

Date: _____, 20____

Time: _____ [A.M./P.M.]

Location: _____ [address].

AND TAKE NOTICE that you should bring to the hearing all relevant documents in your possession respecting this appeal.

AND TAKE NOTICE that you may file written submissions to the Assessment Review Board prior to the above noted hearing date at the above address, instead of appearing in person at the hearing.

A copy of the Assessment Notice and the Notice of Appeal are enclosed with this Notice, as well as copies of:

DATED: _____, 20 ____ .

Chair, Assessment Review Board

SCHEDULE X
REQUEST TO ATTEND HEARING/PRODUCE DOCUMENTS
(Subsection 51(3))

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that an appeal has been made to the Assessment Review Board for Sweetgrass First Nation in respect of the assessment of the above-noted interest in land. The Assessment Review Board believes that you may have information or documents that may assist the Assessment Review Board in making its decision.

THIS NOTICE REQUIRES you to **[check the applicable boxes below]**:

Attend before the Assessment Review Board at a hearing at:

Date: _____, 20____ .

Time: _____ [A.M./P.M.]

Location: _____ **[address]**

to give evidence concerning the assessment and to bring with you the following documents:

and any other documents in your possession that may relate to this assessment.

A \$20 witness fee is enclosed. Your reasonable travelling expenses will be reimbursed as determined by the Assessment Review Board.

Deliver the following documents **[list documents]** AND/OR any documents in your possession that may relate to this assessment, to the Chair, Assessment Review Board, at _____ **[address]** on or before _____ .

Please contact _____ at _____ if you have any questions or concerns respecting this Request.

DATED: _____, 20____ .

Chair, Assessment Review Board

SCHEDULE XI
NOTICE OF WITHDRAWAL

(Subsection 56(1))

TO: Chair, Assessment Review Board for Sweetgrass First Nation

[address]

PURSUANT to the provisions of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I hereby withdraw my appeal of the assessment of the following interest in land:

DESCRIPTION OF INTEREST IN LAND: _____

Date of Notice of Appeal: _____

DATED: _____, 20 ____ .

(Signature of Appellant or representative)

(Print Appellant's Name)

SCHEDULE XII

REQUEST FOR INFORMATION BY TAX ADMINISTRATOR

(Subsection 4(1))

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DATE OF REQUEST: _____

PURSUANT to subsection 3(7) of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I hereby request that you provide to me, in writing, no later than _____ (**Note: must be a date that is at least fourteen (14) days from the date of request**), the following information relating to the above-noted interest in land:

- (1) _____
- (2) _____
- (3) _____

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XIII

TAX NOTICE

(Section 60)

TO: _____

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the provisions of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, taxes in the amount of \$_____ are hereby levied with respect to the above-noted interest in land. All taxes are due and payable on or before **June 30, 20__** . [Note: if taxes are paid in conjunction with lease payments, insert the following instead: “PURSUANT to Part XIV of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, taxes are due and payable in conjunction with periodic lease payments on or before _____.”] Payments for unpaid taxes, penalties and interest are past due and must be paid immediately.

Payments must be made at the offices of Sweetgrass First Nation, located at [address], during normal business hours. Payment must be by cheque, money order or cash.

Taxes not paid by **June 30, 20__** shall incur penalties and interest in accordance with the above By-law.

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

Assessed value:	\$ _____
Taxes (current year):	\$ _____
Unpaid Taxes (previous years):	\$ _____
Penalties:	\$ _____
Interest:	\$ _____
Total Payable:	\$ _____

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XIV
TAX CERTIFICATE

(Section 74)

DESCRIPTION OF INTEREST IN LAND: _____

In respect of the interest in land as described above, and pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I hereby certify as follows:

That all taxes due and payable in respect of the above-referenced interest in land have been paid as of the date of this Certificate.

OR

That unpaid taxes, including interest, penalties and costs in the amount of \$_____ are due and owing on the above-referenced interest in land as of the date of this Certificate.

The following persons are jointly and severally liable for all unpaid taxes:

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XV

**COSTS PAYABLE BY A TAXPAYER ARISING FROM
ENFORCEMENT PROCEEDINGS**

(Section 78)

- | | | |
|----|---|--------------------------------|
| 1. | For preparation of and serving any and all notices required by Part XVII 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 of Seized Personal Property, 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 XVII: | \$10.00 per certificate |
| 6. | For disbursements including photocopying: | \$0.30 per page |
| 7. | For other disbursements, including without limiting as and when arising, advertising, storage fees, etc.: | As charged |

SCHEDULE XVI

CERTIFICATE OF DEBT OWING BY THE TAXPAYER

(Subsection 79(2))

DESCRIPTION OF INTEREST IN LAND: _____

PURSUANT to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I, _____, tax administrator of Sweetgrass First Nation, certify that \$_____ is the amount of the outstanding taxes which is due and owing by _____ (taxpayer) with respect to the interest in land as described above.

Attached hereto is a copy of that part of the assessment roll of Sweetgrass First Nation that refers to the property taxes which are due and payable by _____ (taxpayer) with respect to _____ the interest in land as described above.

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XVII

**DEMAND FOR PAYMENT AND NOTICE OF
ENFORCEMENT PROCEEDINGS**

(Subsection 81(2))

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

In respect of the interest in land as described above and pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, I hereby certify as follows:

That taxes and interest are unpaid in respect of the above-referenced interest in land, as follows:

Taxes: \$ _____

Interest: \$ _____

Total unpaid tax debt: \$ _____

The total unpaid tax debt is due and payable immediately. The unpaid tax debt accrues interest each day that it remains unpaid, at a rate of ___ % per _____ , compounded _____ .

Payments must be made at the offices of Sweetgrass First Nation, located at [address] during normal business hours. Payment must be by cheque, money order or cash.

The following persons are jointly and severally liable for the total unpaid tax debt:

TAKE NOTICE that the failure to pay in full the above-mentioned tax debt within thirty (30) days from the date of this Demand may result in procedures being taken by Sweetgrass First Nation for the enforcement and collection of such debt. These enforcement and collection procedures may affect your property, including personal 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 *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, a copy of which is available from the tax administrator.

DATED: _____ , 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XVIII

NOTICE OF SEIZURE OF PERSONAL PROPERTY

(Subsection 84(2))

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

TAKE NOTICE that taxes, penalties and interest in the amount of \$ _____ remain unpaid and are due and owing in respect of the above-referenced interest in land.

AND TAKE NOTICE that a Demand for Payment and Notice of Enforcement Proceedings dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that:

1. Failure to pay the full amount of the unpaid tax debt within seven (7) days after delivery of this Notice may result in the tax administrator, pursuant to subsection 84(3) of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, seizing the personal property described as follows:

[general description of the personal property to be seized]

2. The tax administrator may retain a sheriff, bailiff or by-law enforcement officer to seize the property and the seized property will be held in the possession of the tax administrator, at your cost, such cost being added to the amount of the unpaid taxes.

3. Pursuant to subsection 85(1) of the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, you must commence legal proceedings in a court of competent jurisdiction to challenge such seizure within sixty-one (61) days from the date of such seizure, or you will be stopped from denying the validity of both the seizure and the sale of such property.

4. If the unpaid taxes, penalties, interest and costs of seizure are not paid in full within sixty-one (61) days following the seizure of the property, or you have failed to commence legal proceedings as set out above, you will be deemed to have abandoned the property, and the tax administrator may

- (a) publish a Notice of Sale of Seized Personal Property for seven (7) days in a newspaper of general circulation; and

(b) at any time after the seventh day of publication of the notice, sell the seized property by public auction.

AND TAKE NOTICE that the tax administrator will conduct the public auction at the time and place set out in the Notice of Sale of Seized Personal Property, unless it is necessary to adjourn the public auction, in which case a further notice will be published.

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XIX

NOTICE OF SALE OF SEIZED PERSONAL PROPERTY

(Subsection 85(3))

TAKE NOTICE that a sale by public auction for unpaid taxes, penalties, interest and costs owed to Sweetgrass First Nation will take place on _____, 20____ at _____ o'clock at _____ **[location]**.

The following personal property, seized pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, will be sold at the public auction:

[general description of the personal property seized]

The proceeds of sale of the seized property shall be paid to any holders of security interests in the property and to Sweetgrass First Nation in order of their priority under applicable Provincial laws. Any monies received from the sale of the seized property that are in excess of these amounts owing will be paid to the debtor.

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XX

NOTICE OF SEIZURE OF IMPROVEMENTS AND INTEREST IN LAND

(Subsection 86(1))

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DESCRIPTION OF IMPROVEMENTS: _____
_____ (collectively the “taxable property”)

TAKE NOTICE that taxes, penalties, and interest in the amount of \$_____ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment and Notice of Enforcement Proceedings dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that failure to pay the full amount of the unpaid tax debt by _____ may result in the tax administrator, pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*, seizing and selling the taxable property by public auction or tender as follows:

1. The public auction or tender, including any conditions that are attached to the acceptance of a bid to purchase the taxable property, shall be conducted in accordance with the procedures prescribed by the Council of Sweetgrass First Nation, a copy of which may be obtained from the tax administrator.
2. The tax administrator will:
 - (a) publish a Notice of Sale of Improvements and Interest in Land for seven (7) days preceding the date of the sale in a newspaper of general circulation; and
 - (b) post the Notice of Sale of Improvements and Interest in Land in a prominent place on the Reserve not less than ten (10) days preceding the date of the sale.
3. The Notice of Sale of Improvements and Interest in Land will set out the upset price for the right to assignment of the taxable property and any conditions attached to the acceptance of a bid.

4. The upset price will be not less than the total amount of the taxes, interest and penalties payable, calculated to the end of the redemption period, plus five percent (5%) of that total. The upset price is the lowest price for which the right to assignment of the taxable property will be sold.
5. The tax administrator will conduct the public auction or tender at the time and place set out in the Notice of Sale of Improvements and Interest in Land unless it is necessary to adjourn in which case a further notice will be published.
6. If Sweetgrass First Nation does not receive a bid that is equal to or greater than the upset price, Sweetgrass First Nation will be deemed to have purchased the taxable property for the amount of the upset price.
7. The debtor may redeem the taxable property after the sale by paying to Sweetgrass First Nation the amount of the upset price plus three percent (3%), together with the reasonable costs incurred by the Taxing Authority in disposing of the interest, any time within three (3) months after the holding of the public auction or tender in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the taxable property is redeemed, Sweetgrass First Nation will without delay repay to the bidder the amount of the bid.
8. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made, until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian Affairs and Northern Development. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Sweetgrass First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
9. Chief and Council of Sweetgrass First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of any sale of the taxable property and of any redemption of the taxable property.
10. The tax administrator will register Certificate of Sale of Interest in Land pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.
11. A sale of the taxable property operates:
 - (a) as a transfer to the bidder or Sweetgrass First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer

is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.

12. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.

13. The proceeds of sale of the taxable property will be paid first to Sweetgrass First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

DATED: _____, 20__.

Tax Administrator for Sweetgrass First Nation

SCHEDULE XXI

NOTICE OF SALE OF IMPROVEMENTS AND INTEREST IN LAND

(Subsection 86(4))

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

DESCRIPTION OF IMPROVEMENTS: _____

(collectively the “taxable property”)

TAKE NOTICE that a Notice of Seizure of Improvements and Interest in Land was given in respect of the taxable property on _____, 20__.

AND TAKE NOTICE that unpaid taxes, including penalties and interest, in the amount of \$_____, remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a sale of the taxable property will be conducted by public [**auction/tender**] [**Note: specify whether sale will be by auction or tender throughout this Notice**] for unpaid taxes, penalties and interest owed to Sweetgrass First Nation.

The public [**auction/tender**] will take place on: _____, 20__ at _____ [A.M/P.M.] at _____ [**insert location**].

The tax administrator will conduct the public [**auction/tender**] at the above time and place unless it is necessary to adjourn in which case a further notice will be published.

AND TAKE NOTICE that:

1. The upset price for the taxable property is \$_____. The upset price is the lowest price for which the taxable property will be sold.
2. The public [**auction/tender**], including the conditions that are attached to the acceptance of an offer, shall be conducted in accordance with the procedures prescribed by Council of Sweetgrass First Nation as set out in this Notice.
3. If at the [**auction/tender**] there is no bid that is equal to or greater than the upset price, Sweetgrass First Nation will be deemed to have purchased the right to assignment of the taxable property for the amount of the upset price.

4. The debtor may redeem the taxable property after the sale by paying to Sweetgrass First Nation the amount of the upset price plus three per cent (3%), together with the reasonable costs incurred by the Taxing Authority in disposing of the interest, any time within three (3) months after the holding of the public [**auction/tender**] in respect of the taxable property (hereinafter referred to as the “redemption period”). Where the taxable property is redeemed, Sweetgrass First Nation will without delay repay to the bidder the amount of the bid.
5. A sale of taxable property by public auction or tender is not complete, and no transfer of the taxable property will be made until the expiration of the redemption period and, where required, the tax administrator has obtained the consent of the Minister of Indian Affairs and Northern Development. If the taxable property is not redeemed within the redemption period, then on the expiration of the redemption period, Sweetgrass First Nation will transfer the taxable property to the highest bidder or to itself as the deemed purchaser, as applicable. The taxable property will not be transferred to any person or entity who would not have been capable under the *Indian Act* or the *First Nations Land Management Act* of obtaining the interest or right constituting the taxable property.
6. Council of Sweetgrass First Nation will, without delay, notify the Minister of Indian Affairs and Northern Development in writing of any sale of the taxable property and of any redemption of the taxable property.
7. The tax administrator will register a Certificate of Sale of Interest in Land pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.
8. A sale of the taxable property operates:
 - (a) as a transfer to the bidder or Sweetgrass First Nation, as the case may be, from the debtor of the taxable property, without an attestation or proof of execution, and
 - (b) to extinguish all the right, title and interest of every previous holder of the taxable property, or those claiming under a previous holder, and all claims, demands, payments, charges, liens, judgments, mortgages and encumbrances of every type, and whether or not registered, subsisting at the time the transfer is registered, except an easement, restrictive covenant, building scheme or right-of-way registered against the interest in land.
9. Upon sale of the taxable property, the debtor will be required to immediately vacate the taxable property, and any rights or interests that the debtor held in the taxable property, including the improvements, will be transferred in full to the purchaser.
10. The proceeds of sale of the taxable property will be paid first to the First Nation, and any remaining proceeds must be paid to the debtor in accordance with the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XXII

CERTIFICATE OF SALE OF INTEREST IN LAND

(Subsection 86(10))

DESCRIPTION OF INTEREST IN LAND: _____

DESCRIPTION OF IMPROVEMENTS: _____

(collectively the "taxable property")

I, _____, tax administrator of Sweetgrass First Nation, hereby certify that resulting from the failure of _____ to pay the outstanding tax debt on the above-noted taxable property, that the above-noted interest in land has been disposed of by public auction [**tender**] pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*. Pursuant to that By-law, the following person must be substituted for the debtor as the holder of the above-noted interest in land:

(Name of Purchaser)

(Address of Purchaser)

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XXIII

NOTICE OF CANCELLATION OF INTEREST IN LAND

(Subsection 87(1))

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of \$_____ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment and Notice of Enforcement Proceedings dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before June 30, 20____, the interest you hold in the taxable property will be absolutely and unconditionally cancelled. Upon such cancellation, your interest in the taxable property will transfer in the First Nation pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*. Upon the cancellation of your interest in the taxable property, you will be required to immediately vacate the interest in land, and any rights or interests which you acquired through such interest in land will cease to exist.

AND TAKE NOTICE that you may prevent cancellation by paying all taxes due and payable, with costs, to Sweetgrass First Nation on or before June 30, 20____.

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XXIV

CERTIFICATE OF CANCELLATION OF INTEREST IN LAND

(Subsection 87(3))

DESCRIPTION OF INTEREST IN LAND: _____

I, _____, tax administrator for Sweetgrass First Nation, hereby certify that resulting from the failure of _____ [**insert name of debtor**] to pay the outstanding tax debt owing on the above-mentioned interest in land, such interest has been cancelled and transferred to Sweetgrass First Nation pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XXV
NOTICE OF FORFEITURE

(Subsection 88(2))

TO: _____
(the “debtor”)

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the “taxable property”)

TAKE NOTICE that taxes, penalties, and interest in the amount of \$ _____ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment Notice of Enforcement Proceedings dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that taxes imposed by the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011* for the above-noted interest in land have been outstanding for two years and pursuant to the By-law, the above-noted interest in land is now subject to forfeiture.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the 40th day after the date of this Notice, the interest you hold in the taxable property will be absolutely and unconditionally forfeited to Sweetgrass First Nation. Upon such forfeiture, your interest in land will transfer to Sweetgrass First Nation clear of all charges except those rights of way, easements or other third party interest which attach to the interest in land, pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

AND TAKE NOTICE that you may prevent forfeiture by paying all taxes due and payable, with costs, to Sweetgrass First Nation on or before the 40th day after the date of this Notice.

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XXVI

CERTIFICATE OF FORFEITURE

(Subsection 88(7))

DESCRIPTION OF INTEREST IN LAND: _____

I, _____, tax administrator for Sweetgrass First Nation, hereby certify that resulting from the failure of _____ [**insert name of debtor**] to pay the outstanding tax debt owing on the above-mentioned interest in land, such interest has been forfeited to Sweetgrass First Nation pursuant to the *Sweetgrass First Nation Property Assessment and Taxation By-law, 2011*.

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XXVII

NOTICE OF DISCONTINUANCE OF SERVICES

(Section 90)

TO: _____
(the "debtor")

ADDRESS: _____

DESCRIPTION OF INTEREST IN LAND: _____

(the "taxable property")

TAKE NOTICE that taxes, penalties, and interest in the amount of \$_____ remain unpaid and are due and owing in respect of the taxable property.

AND TAKE NOTICE that a Demand for Payment and Notice of Enforcement Proceedings dated _____ was delivered to you in respect of these unpaid taxes.

AND TAKE NOTICE that unless the above-noted outstanding taxes are paid in full on or before the 30th day after the date of this Notice, or you have appeared before Chief and Council and shown cause as set out below, the following services provided to this property will be discontinued:

[list services to be discontinued]

AND TAKE NOTICE that you may attend a meeting of Chief and Council of Sweetgrass First Nation scheduled for _____, 20____ at _____ [A.M./P.M.] **[date within thirty (30) days of the date set out below]**, at _____ **[location]**, and show cause as to why the services should not be discontinued.

AND TAKE NOTICE that you may prevent cancellation of services by paying all taxes due and payable, with costs, to Sweetgrass First Nation on or before the 30th day after the date of this Notice.

DATED: _____, 20 ____ .

Tax Administrator for Sweetgrass First Nation

SCHEDULE XXVIII
NOTICE OF HEARING
RE PROPOSED SERVICE/LOCAL IMPROVEMENT CHARGE
(Subsection 93(1))

TO: _____

ADDRESS: _____

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

TAKE NOTICE Chief and Council of Sweetgrass First Nation shall hold a public meeting scheduled for _____, 20____ at _____ [A.M./P.M.], at _____ [**location**], 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 Chief and Council of Sweetgrass First Nation any written submissions which will be considered at the said meeting.

DATED: _____, 20 ____ .

per Chief and Council of Sweetgrass First Nation

Tables

- **Table of First Nation Laws, By-laws, and Codes**
- **Table of Standards and Procedures**

Tableaux

- **Tableau des lois, règlements administratifs et codes des premières nations**
- **Tableau des normes et procédures**



TABLE OF FIRST NATION LAWS, BY-LAWS, AND CODES

This table lists all laws, by-laws, and codes published to date in the *First Nations Gazette*. The table is arranged alphabetically, by province and by name of the enacting First Nation. Laws are listed alphabetically, followed by an alphabetical list of by-laws and codes. This table is prepared for convenience of reference only.

The date on which a law, by-law, or code came into force and effect is listed in a separate column.

The location of a law, by-law, or code in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 16:1.264).

Amendments to laws and by-laws are listed in a separate column. The section amended is shown in boldface type followed by the name of the amending law or by-law and its location in the *First Nations Gazette*.

TABLEAU DES LOIS, RÉGLEMENTS ADMINISTRATIFS ET CODES DES PREMIÈRES NATIONS

Le présent tableau énumère les lois, les règlements administratifs et les codes publiés jusqu'à ce jour dans la *Gazette des premières nations*. Ce tableau est disposé selon l'ordre alphabétique par province et nom de la première nation. Les lois sont énumérées par ordre alphabétique, suivies de la liste alphabétique des règlements administratifs et des codes. Ce tableau sert uniquement à faciliter la consultation.

La date d'entrée en vigueur des lois, règlements administratifs et codes figure dans une colonne distincte.

L'endroit où figure une loi, un règlement administratif ou un code dans la *Gazette des premières nations* est indiqué par le numéro de volume, le numéro de fascicule et le numéro de page (p. ex. 16:1.264).

Les modifications apportées aux lois et règlements administratifs sont énumérées dans une colonne distincte. Le numéro de l'article modifié paraît en caractères gras et est suivi du titre de la loi modificative ou du règlement administratif modificatif et de l'endroit où il figure dans la *Gazette des premières nations*.

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA			
ALEXANDER FIRST NATION / PREMIERE NATION ALEXANDER			
Annual Expenditure Law, 2008.....	2008-06-20	12:2.201	
Annual Expenditure Law, 2009.....	2009-05-30	13:3.1515	
Annual Expenditure Law, 2010.....	2010-05-21	14:2.411	
Annual Rates Law, 2008.....	2008-06-20	12:2.207	
Annual Rates Law, 2009.....	2009-05-30	13:3.1521	
Annual Rates Law, 2010.....	2010-05-21	14:2.414	
Annual Property Taxation Expenditure			
By-law, 2011.....	2011-08-17	16:1.371	
Property Assessment and Taxation By-law.....	2002-11-07	7:2.401	repealed by Property Assessment and Taxation By-law - 2011 (16:1.375)
Property Assessment and Taxation By-law - 2011..			
2003 Tax Rates By-law.....	2011-03-21	16:1.375	
2004 Tax Rates By-law.....	2003-05-25	8:1.1	
2005 Tax Rates By-law.....	2004-05-10	8:2.277	
2006 Tax Rates By-law.....	2005-07-22	10:1.1	
Tax Rates By-law 2007.....	2006-05-31	10:2.535	
Tax Rates By-law 2011.....	2007-06-25	11:2.249	
ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION / PREMIERE NATION ALEXIS NAKOTA SIOUX			
Property Tax By-law.....	2011-08-17	16:1.445	
2000 Tax Rates By-law.....	2000-02-28	4:2.117	
2001 Tax Rates By-law.....	2000-09-21	5:1.1	
2002 Tax Rates By-law.....	2000-05-03	5:2.153	
2003 Tax Rates By-law.....	2002-06-03	6:2.331	

Title Titre	Effective date Date d'entrée en vigueur	E.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
ALEXIS FIRST NATION see also ALEXIS NAKOTA SIOUX NATION (continued) / PREMIÈRE NATION ALEXIS voir aussi NATION ALEXIS			
NAKOTA SIOUX (suite)			
2003 Tax Rates By-law	2003-05-13	8:1.2	
2004 Tax Rates By-law	2004-05-10	8:2.278	
ALEXIS NAKOTA SIOUX NATION see also ALEXIS FIRST NATION / NATION ALEXIS NAKOTA SIOUX voir aussi PREMIÈRE NATION ALEXIS			
Annual Property Taxation Expenditure			
By-law, 2010	2010-07-06	14:2.751	
Annual Property Taxation Expenditure			
By-law, 2011	2011-08-30	16:1.446	
2005 Tax Rates By-law	2005-06-08	9:2.309	
2006 Tax Rates By-law	2006-05-31	10:2.536	
Tax Rates By-law 2007	2007-08-07	11:2.250	
Tax Rates By-law 2008	2008-11-12	13:1.507	
Tax Rates By-law 2009	2010-02-08	14:1.83	
Tax Rates By-law 2010	2010-07-06	14:2.754	
Tax Rates By-law 2011	2011-08-30	16:1.450	
Taxation Expenditure By-law	2010-02-08	14:1.84	
Trust Revenue Account By-law	2006-04-11	10:2.538	
ATHABASCA CHIPEWYAN FIRST NATION / PREMIÈRE NATION ATHABASCA CHIPEWYAN			
Settlement Trust Revenue Account By-law	2008-10-10	13:1.508	
BIGSTONE CREE FIRST NATION / PREMIÈRE NATION CRIE BIGSTONE			
Annual Property Taxation Expenditure			
By-law, 2010	2010-07-06	14:2.755	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
BIGSTONE CREE FIRST NATION (continued) / PREMIÈRE NATION CRIE BIGSTONE (suite)			
Annual Property Taxation Expenditure			
By-law, 2011	2011-08-30	16:1.451	
Business Licensing By-law	2004-02-24	8:2.280	
Property Assessment and Taxation By-law	2004-05-25	8:2.291	
2004 Tax Rates By-law	2004-12-02	9:1.1	
2005 Tax Rates By-law	2005-07-06	10:1.2	
2006 Tax Rates By-law	2006-05-15	10:2.541	
Tax Rates By-law 2007	2007-06-04	11:2.252	
Tax Rates By-law 2008	2008-11-17	13:1.511	
Tax Rates By-law 2009	2009-10-27	13:4.2487	
Tax Rates By-law 2010	2010-07-06	14:2.759	
Tax Rates By-law 2011	2011-08-30	16:1.455	
DENE THA ³ FIRST NATION / PREMIÈRE NATION DENE THA ³			
Property Assessment and Taxation By-law	2000-02-28	4:2.150	
2006 Property Tax Rates By-law	2006-12-07	11:2.253	
2000 Tax Rates By-law	2000-12-13	5:2.154	
2003 Tax Rates By-law	2004-05-05	8:2.323	
Tax Rates By-law 2009	2009-12-18	14:1.90	
Tax Rates By-law 2010	2011-03-02	15:3.1815	
DUNCAN'S FIRST NATION / PREMIÈRE NATION DUNCAN'S			
Financial Administration By-law 2001	2001-07-24	6:1.1	

Title Titre	Effective date Date d'entrée en vigueur	E.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
ENOCH CREE NATION / NATION CRIE ENOCH			
(1996) Budget By-law	1997-10-20	2:2.376	
Project Fire Services By-law	2004-12-31	9:2.311	
FORT MCKAY FIRST NATION / PREMIÈRE NATION FORT MCKAY			
Property Assessment and Taxation By-law	2010-02-08	14:1.91	
Settlement Revenue Account By-law	2004-02-24	8:2.324	
Tax Rates By-law 2009	2010-02-08	14:1.154	
LITTLE RED RIVER CREE NATION / NATION CRIE LITTLE RED RIVER			
Business Licensing By-law No. 0002 Respecting the Licensing of Member Businesses, Callings, Trades and Occupations in the Nation	1998-04-28	3:1.1	
By-law No. 0003 Respecting Airport Landing Taxes	1998-04-28	3:1.13	
LOON RIVER FIRST NATION / PREMIÈRE NATION LOON RIVER			
Property Assessment and Taxation By-law	2008-01-16	12:2.649	
Tax Rates By-law 2007	2008-01-16	12:2.678	
Tax Rates By-law 2009	2009-10-19	13:4.2488	
Tax Rates By-law 2010	2010-09-21	15:1.455	
MIKISEW CREE FIRST NATION / PREMIÈRE NATION CRIE MIKISEW			
Amendment Property Tax Expenditure By-law	1998-07-20	3:1.17	
Financial Administration By-law	1997-09-10	2:1.1	

Title Titre	Effective date Date d'entrée en vigueur	F.N. Gaz. Gaz. P.N.	Amendments Modifications
ALBERTA (continued) / (suite)			
MIKISEW CREE FIRST NATION (continued) / PREMIÈRE NATION CRIE MIKISEW (suite)			
Property Assessment and Taxation Amending By-law No. 8 1997	1997-09-10	2:1.63	
Property Assessment and Taxation By-law	1997-09-10	2:1.12	ss.12, 15, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law No. 8 1997 (2:1.63)
Property Tax Expenditure By-law	1998-02-20	2:2.377	repealed by Amendment Property Tax Expenditure By-law (3:1.17)
1997 Rates By-law	1997-10-20	2:1.66	
1998 Rates By-law	1998-05-27	2:2.383	
2001 Tax Rates By-law	2001-05-03	5:2.156	
2002 Tax Rates By-law	2002-06-03	6:2.333	
2003 Tax Rates By-law	2003-05-13	7:2.453	
Tax Rates By-law 2008	2008-06-26	13:1.512	
Tax Rates By-law 2009	2009-07-06	13:3.1955	
O'CHIESE FIRST NATION / PREMIÈRE NATION O'CHIESE			
Property Assessment and Taxation By-law	1999-02-23	3:2.211	
1999 Tax Rates By-law	1999-12-08	4:2.202	
2000 Tax Rates By-law	2000-09-21	5:1.2	
2001 Tax Rates By-law	2001-06-15	5:2.157	
2002 Tax Rates By-law	2002-10-10	7:2.455	
2003 Tax Rates By-law	2003-09-30	8:1.3	
2005 Tax Rates By-law	2005-10-31	10:1.3	

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ALBERTA (continued) / (suite)			
O'CHIESE FIRST NATION (continued) / PREMIÈRE NATION O'CHIESE (suite)			
2006 Tax Rates By-law	2006-11-16	11:1.1	
PAUL FIRST NATION / PREMIÈRE NATION PAUL			
2009 Resolution Tax Rates By-law	2010-02-08	14:1.155	
PIIKANI NATION / NATION PIKANI			
Settlement Revenue Account By-law	2002-11-05	7:1.1	
SIKSIKA NATION / NATION SIKSIKA			
Annual Tax Expenditure By-law 2010	2010-07-06	14:2.760	
Financial Administration Law	2010-11-29	15:1.456	
Heritage Trust Deposit Account			
Expenditure By-law	2010-11-29	15:1.524	
Property Assessment and Taxation By-law	2004-11-15	9:1.2	
Property Tax Expenditure By-law	2010-02-08	14:1.156	
Revenue Account By-law	2003-12-10	8:2.327	
2005 Tax Rates By-law	2005-06-08	9:2.318	
2006 Tax Rates By-law	2006-05-31	11:2.254	
Tax Rates By-law 2007	2007-08-07	11:2.255	
Tax Rates By-law 2009	2010-02-08	14:1.167	
Tax Rates By-law 2010	2010-07-06	14:2.765	
Tax Rates By-law 2011	2011-09-16	16:1.456	
STONEY FIRST NATION / PREMIÈRE NATION STONEY			
2000 Tax Rates By-law	2000-07-06	4:2.203	

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ALBERTA (continued) / (suite)			
STONEY FIRST NATION (continued) / PREMIÈRE NATION STONEY (suite)			
2001 Tax Rates By-law	2001-05-19	5:2.158	
2002 Tax Rates By-law	2002-05-29	6:2.335	
2003 Tax Rates By-law	2003-05-13	8:1.5	
2004 Tax Rates By-law	2004-05-25	8:2.337	
2005 Tax Rates By-law	2005-05-31	9:2.320	
2006 Tax Rates By-law	2006-08-01	11:1.3	
Tax Rates By-law 2007	2007-08-07	11:2.256	
Tax Rates By-law 2008	2008-09-04	13:1.514	
STURGEON LAKE CREE NATION / NATION CRIE STURGEON LAKE			
2007 Tax Rates By-law	2007-06-04	11:2.258	
WHITEFISH LAKE FIRST NATION / PREMIÈRE NATION WHITEFISH LAKE			
Property Tax By-law	1999-02-23	3:2.263	ss.5.2, 7.3.1, 8.1, 12.1 by Property Tax By-law Amendment (4:1.2)
Property Tax By-law Amendment	1999-09-02	4:1.2	
1999 Tax Rates By-law	1999-09-02	4:1.1	
2001 Tax Rates By-law	2001-10-01	6:1.15	
BRITISH COLUMBIA / COLOMBIE-BRITANNIQUE			
ADAMS LAKE INDIAN BAND / BANDE INDIENNE ADAMS LAKE			
Annual Expenditure Law, 2008	2008-07-10	12:2.210	
Annual Expenditure Law, 2009	2009-06-26	13:4.2117	
Annual Expenditure Law, 2010	2010-07-13	14:2.417	

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ADAMS LAKE INDIAN BAND (continued) / BANDE INDIENNE ADAMS LAKE (suite)			
Annual Expenditure Law, 2011	2011-06-24	15:3.1519	
Annual Rates Law, 2008	2008-07-10	12:2.217	
Annual Rates Law, 2009	2009-06-26	13:4.2122	
Annual Rates Law, 2010	2010-07-13	14:2.422	
Annual Rates Law, 2011	2011-06-24	15:3.1524	
Financial Management By-law 2000-1			
	2001-05-05	5:2.160	
1997 Rates By-law	1997-05-23	2:1.70	
1998 Rates By-law	1998-07-02	3:1.23	
1999 Rates By-law	1999-05-31	3:2.296	
2000 Rates By-law	2000-06-25	4:2.205	
2001 Rates By-law	2001-07-13	6:1.16	
2002 Rates By-law	2002-08-05	7:1.4	
2003 Rates By-law	2003-07-14	8:1.7	
2004 Rates By-law	2004-06-18	8:2.339	
2005 Rates By-law	2005-07-06	10:1.4	
Rates By-law 2006	2006-05-31	10:2.542	
Rates By-law 2007	2007-07-10	11:2.259	
AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND / PREMIÈRE NATION AKISQNUK voir aussi BANDE INDIENNE COLUMBIA LAKE			
Annual Expenditure Law, 2008	2008-05-30	12:2.220	
Annual Expenditure Law, 2009	2009-05-30	13:3.1524	
Annual Expenditure Law, 2010	2010-05-29	14:2.425	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
AKISQNUK FIRST NATION see also COLUMBIA LAKE INDIAN BAND (continued) / PREMIÈRE NATION AKISQNUK voir aussi BANDE INDIENNE COLUMBIA LAKE (suite)			
Annual Expenditure Law, 2011	2011-05-28	15:3.1527	
Annual Rates Law, 2008	2008-05-30	12:2.225	
Annual Rates Law, 2009	2009-05-30	13:3.1529	
Annual Rates Law, 2010	2010-05-29	14:2.428	
Annual Rates Law, 2011	2011-05-28	15:3.1531	
Property Assessment Law, 2008.....	2008-09-18	13:1.3	
Property Taxation Law, 2008	2008-09-18	13:1.40	
Property Tax Expenditure By-law	2007-06-04	11:2.261	
2004 Rates By-law	2004-05-05	8:2.341	
2005 Rates By-law	2005-12-16	10:2.544	
Rates By-law 2006	2006-12-07	11:1.5	
Rates By-law 2007	2007-06-04	11:2.267	
ASHCROFT INDIAN BAND / BANDE INDIENNE ASHCROFT			
1996 Property Rates By-law	1997-01-15	2:1.72	
1997 Property Rates By-law	1998-02-03	2:2.384	
1998 Property Rates By-law	1998-12-08	3:1.25	
2003 Property Rates By-law	2003-09-15	8:1.9	
2004 Property Rates By-law	2004-06-18	8:2.343	
2005 Property Rates By-law	2005-07-22	10:1.6	
Property Rates By-law 2006	2006-06-16	10:2.546	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
BLUEBERRY RIVER FIRST NATION / PREMIERE NATION BLUEBERRY RIVER			
Financial Administration By-law	2003-01-14	7:2.456	
BONAPARTE INDIAN BAND / BANDE INDIENNE BONAPARTE			
Annual Tax Rates By-law No. 5 (1997)	1997-07-29	2:1.74	
Annual Tax Rates By-law No. 6, 1999	1999-06-28	3:2.298	
Annual Tax Rates By-law No. 7, 2000	2000-07-27	5:2.175	
Annual Tax Rates By-law No. 8, 2001	2001-08-06	6:1.18	
Annual Tax Rates By-law No. 10, 2002	2002-07-15	6:2.337	
Annual Tax Rates By-law No. 14, 2003	2003-07-14	8:1.11	
Annual Tax Rates By-law No. 16, 2004	2004-08-18	9:1.54	
Annual Tax Rates By-law No. 17, 2005	2005-11-16	10:1.8	
Financial Administration By-law No. 13, 2002..	2002-11-27	7:2.467	
Property Tax Amendment By-law No. 9, 2002	2002-07-15	6:2.340	
Property Tax Expenditure By-law No. 11, 2002	2002-10-10	7:1.6	
BOOTHROYD INDIAN BAND / BANDE INDIENNE BOOTHROYD			
Assessment Standards and Maximum Tax Rates for Railway Right-of-Way			
Property By-law	2002-10-23	7:1.12	
1996 Property Rates By-law	1997-01-09	2:1.76	
Property Tax Expenditure By-law	1999-09-03	4:1.4	
1999 Tax Rates By-law	1999-09-03	4:1.3	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
BOOTHROYD INDIAN BAND (continued) / BANDE INDIENNE BOOTHROYD (suite)			
2001 Tax Rates By-law	2001-12-19	6:2.342	
2003 Taxation Rates By-law	2003-11-18	8:2.345	
2004 Taxation Rates By-law	2005-01-18	9:2.322	
2005 Taxation Rates By-law	2005-12-16	10:2.548	
Taxation Rates By-law 2008	2008-11-17	13:1.516	
Taxation Rates By-law 2009	2009-11-16	14:1.169	
Taxation Rates By-law 2011	2011-09-16	16:1.458	
BOSTON BAR FIRST NATION / PREMIERE NATION BOSTON BAR			
Property Taxation Amendment			
By-law No. 2-2008	2008-11-17	13:1.517	
Tax Rates By-law 2008	2008-11-17	13:1.518	
Tax Rates By-law 2009	2009-10-19	13:4.2489	
Tax Rates By-law 2010	2010-08-05	15:1.533	
Tax Rates By-law 2011	2011-07-20	15:3.1817	
BURNS LAKE INDIAN BAND / BANDE INDIENNE BURNS LAKE			
Property Tax Expenditure By-law	2000-02-08	4:2.207	
Property Tax Expenditure By-law	2001-08-25	6:1.23	
Property Tax Expenditure By-law	2002-06-03	7:1.20	
Property Tax Expenditure By-law	2003-06-11	8:1.16	
Property Tax Expenditure By-law	2005-11-16	10:1.14	
Property Tax Expenditure By-law	2010-05-12	14:2.767	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
BURNS LAKE INDIAN BAND (continued) / BANDE INDIENNE BURNS LAKE (suite)			
1998 Rates By-law No. 1998-02	1998-08-04	3:1.27	
2001 Rates By-law No. 2001-02	2001-08-25	6:1.21	
2002 Rates By-law No. 2002-02	2002-06-03	7:1.18	
2003 Rates By-law No. 2003-02	2003-06-11	8:1.14	
2005 Rates By-law No. 2005-02	2005-11-16	10:1.12	
2009 Rates By-law No. 2009-02	2010-05-12	14:2.773	
BURRARD INDIAN BAND see TSLEIL-WAUTUTH NATION / BANDE INDIENNE BURRARD voir NATION TSLEIL-WAUTUTH			
CAMPBELL RIVER FIRST NATION / PREMIÈRE NATION CAMPBELL RIVER			
Annual Expenditure Law, 2011	2011-05-27	15:3.1534	
Annual Rates Law, 2011	2011-05-27	15:3.1538	
Property Assessment Law, 2011	2011-10-06	16:1.65	
Property Taxation Law, 2011	2011-10-06	16:1.102	
Property Assessment and Taxation By-law	2002-11-27	7:1.28	repealed by Property Assessment Law, 2011 (16:1.65) and Property Taxation Law, 2011 (16:1.102)
Property Tax Expenditure By-law	2003-08-06	8:1.26	
2003 Rates By-law	2003-06-09	8:1.24	
2004 Rates By-law	2004-05-25	8:2.347	
2005 Rates By-law	2005-06-08	9:2.324	
2006 Rates By-law	2006-08-04	11:1.7	
Rates By-law 2007	2007-06-25	11:2.269	
Rates By-law 2008	2008-08-28	13:1.520	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CAMPBELL RIVER FIRST NATION (continued) / PREMIÈRE NATION CAMPBELL RIVER (suite)			
Rates By-law 2009	2009-07-06	13:3.1956	
Rates By-law 2010	2010-07-06	14:2.775	
CANOE CREEK INDIAN BAND / BANDE INDIENNE CANOE CREEK			
Financial Administration By-law	2005-07-11	10:1.20	
CHAWATHIL FIRST NATION / PREMIÈRE NATION CHAWATHIL			
Annual Expenditure Law, 2009	2009-08-07	13:4.2125	
Annual Expenditure Law, 2010	2010-07-31	14:2.431	
Annual Expenditure Law, 2011	2011-08-20	16:1.139	
Annual Rates Law, 2009	2009-08-07	13:4.2131	
Annual Rates Law, 2010	2010-07-31	14:2.436	
Annual Rates Law, 2011	2011-08-20	16:1.144	
2004 Railway Right-of-Way			
Tax Rates By-law	2004-06-11	8:2.349	
Rates By-law 1996-T06	1997-01-09	2:1.78	
Rates By-law 1997-T01	1997-07-23	2:1.79	
1998 Rates By-law	1998-06-01	2:2.386	
1999 Rates By-law	1999-04-16	3:2.300	
2000 Rates By-law	2000-06-25	4:2.213	
2001 Rates By-law	2001-06-15	5:2.177	
2002 Rates By-law	2002-05-29	6:2.344	
2003 Rates By-law	2003-06-09	8:1.33	
2004 Rates By-law	2004-05-05	8:2.351	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHAWATHIL FIRST NATION (continued) / PREMIERE NATION CHAWATHIL (suite)			
2005 Tax Rates By-law	2005-07-29	10:1.31	
Tax Rates By-law 2006	2006-08-01	11:1.9	
Tax Rates By-law 2007	2007-11-15	12:1.1	
Tax Rates By-law 2008	2008-09-04	13:1.522	
CHEAM FIRST NATION / PREMIERE NATION CHEAM			
Property Taxation Amendment			
By-law No. 1-2008	2008-10-10	13:1.524	
Property Taxation Expenditure By-law	2007-03-19	11:2.271	
Property Taxation Expenditure By-law	2007-08-07	12:1.3	
Rates By-law 1997-T05	1997-06-02	2:1.80	
Rates By-law 1998-1	1998-06-10	2:2.388	
Rates By-law 1999-1	1999-05-31	3:2.302	
Rates By-law 2001-1	2001-08-06	6:1.30	
Rates By-law 2002-1	2003-01-24	7:2.482	
Rates By-law No. 2003-1	2003-04-09	7:2.484	
Rates By-law 2004-1	2004-06-04	8:2.353	
Rates By-law 2005-1	2005-07-29	10:1.33	
Tax Rates By-law 2006	2007-03-19	11:2.277	
Tax Rates By-law 2007	2007-08-07	12:1.9	
Tax Rates By-law 2008	2008-10-10	13:1.525	
Tax Rates By-law 2009	2009-10-19	13:4.2491	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHEAM FIRST NATION (continued) / PREMIÈRE NATION CHEAM (suite)			
Tax Rates By-law 2010	2010-08-03	15:1.535	
Tax Rates By-law 2011	2011-07-13	15:3.1819	
CHEHALIS INDIAN BAND / BANDE INDIENNE CHEHALIS			
Annual Expenditure Law, 2009	2009-09-04	13:4.2134	
Annual Expenditure Law, 2010	2010-11-11	15:1.45	
Annual Expenditure Law, 2011	2011-08-20	16:1.147	
Annual Rates Law, 2009	2009-09-04	13:4.2138	
Annual Rates Law, 2010	2010-11-11	15:1.48	
Annual Rates Law, 2011	2011-08-20	16:1.151	
Property Assessment Law, 2009	2009-03-26	13:3.1532	
Property Taxation Law, 2009	2009-03-26	13:3.1568	
CHEMAINUS FIRST NATION / PREMIÈRE NATION CHEMAINUS			
Annual Expenditure Law, 2008	2008-06-27	12:2.228	
Annual Expenditure Law, 2009	2009-07-17	13:4.2141	
Annual Expenditure Law, 2010	2010-05-21	14:2.439	
Annual Expenditure Law, 2011	2011-06-10	15:3.1541	
Annual Rates Law, 2008	2008-06-27	12:2.232	
Annual Rates Law, 2009	2009-07-17	13:4.2145	
Annual Rates Law, 2010	2010-05-21	14:2.443	
Annual Rates Law, 2011	2011-06-10	15:3.1544	
Property Assessment Law, 2010	2010-02-10	14:1.3	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
CHEMALINUS FIRST NATION (continued) / PREMIÈRE NATION CHEMALINUS (suite)			
Property Taxation Law, 2010	2010-02-10	14:1.40	
Expenditure By-law 2006.....	2006-05-31	10:2.550	
Expenditure By-law 2007.....	2007-06-04	11:2.279	
Financial Administration By-law	2001-03-30	5:2.179	s.9.2 by Financial Administration By-law Amendment (7:2.486)
Financial Administration By-law			
Amendment.....	2003-02-25	7:2.486	
Property Assessment and Taxation			
Amendment By-law 2005.....	2005-07-11	10:1.35	
Property Assessment and Taxation By-law	2005-04-22	9:2.326	s.15 by Property Assessment and Taxation Amendment By-law (10:1.35) repealed by Property Assessment Law, 2010 (14:1.3) and Property Taxation Law, 2010 (14:1.40)
Property Tax Expenditure By-law			
Property Tax Expenditure By-law	2005-12-16	10:2.557	
Rates By-law 2005	2005-09-28	10:1.37	
Rates By-law 2006	2006-05-31	10:2.564	
Rates By-law 2007	2007-06-04	11:2.286	
COLDWATER INDIAN BAND / BANDE INDIENNE COLDWATER			
Property Assessment and Taxation By-law	1997-09-30	2:2.391	ss.2(1), 19, 23, 24, 26(2), 27, 31, 33, 33(2), 38(1)(a), 42(1), 48, Sch. II & X by Property Assessment and Taxation By-law Amendment No. 1998-01 (3:1.29)

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COLDWATER INDIAN BAND (continued) / BANDE INDIENNE COLDWATER (suite)			
Property Assessment and Taxation By-law			
Amendment No. 1998-01	1998-07-20	3:1.29	
Property Tax Expenditure By-law	1998-01-22	2:2.455	
1998 Tax Rates By-law	1998-06-11	2:2.389	
1999 Tax Rates By-law	1999-05-31	3:2.304	
2000 Tax Rates By-law	2000-06-25	4:2.215	
2001 Tax Rates By-law	2001-05-30	5:2.188	
2002 Tax Rates By-law	2002-08-05	7:1.79	
2003 Tax Rates By-law	2003-08-26	8:1.35	
2004 Tax Rates By-law	2004-12-02	9:1.57	
2005 Tax Rates By-law	2005-12-16	10:2.567	
2006 Tax Rates By-law	2006-08-01	11:1.11	
2007 Tax Rates By-law	2007-06-25	11:2.289	
2008 Tax Rates By-law	2008-11-12	13:1.527	
2009 Tax Rates By-law	2009-10-27	13:4.2493	
2010 Tax Rates By-law	2010-09-21	15:1.537	
2011 Tax Rates By-law	2011-08-30	16:1.459	
COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION / BANDE INDIENNE COLUMBIA LAKE voir aussi PREMIÈRE NATION AKISQNUK			
1997 Rates By-law	1997-05-30	2:1.82	
1998 Rates By-law	1998-06-01	2:2.462	
1999 Rates By-law	1999-05-31	3:2.306	

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COLUMBIA LAKE INDIAN BAND see also AKISQNUK FIRST NATION (continued) / BANDE INDIENNE COLUMBIA LAKE voir aussi PREMIÈRE			
NATION AKISQNUK (suite)			
2000 Rates By-law	2000-06-04	4:2.217	
2001 Rates By-law	2001-06-15	5:2.190	
2002 Rates By-law	2002-05-29	6:2.346	
2003 Rates By-law	2003-04-25	7:2.487	
COOK'S FERRY INDIAN BAND / BANDE INDIENNE COOK'S FERRY			
1996 Rates By-law	1997-02-03	2:1.83	
1997 Rates By-law	1997-05-30	2:1.84	
1998 Rates By-law	1998-06-01	2:2.465	
2000 Rates By-law	2000-12-18	5:2.192	
2001 Rates By-law	2001-10-01	6:1.32	
2002 Rates By-law	2002-09-01	7:1.81	
2003 Rates By-law	2003-08-29	8:1.37	
2004 Rates By-law	2004-06-04	8:2.355	
2007 Rates By-law	2007-11-15	12:1.11	
2008 Rates By-law	2008-11-04	13:1.529	
2009 Rates By-law	2009-10-19	13:4.2495	
2010 Rates By-law	2010-11-29	15:1.539	
2011 Rates By-law	2011-08-30	16:1.461	
Rates By-law 2006	2006-12-07	11:1.13	
Taxation Amending By-law No. 1996-01	1997-02-03	2:1.85	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
COOK'S FERRY INDIAN BAND (continued) / BANDE INDIENNE COOK'S FERRY (suite)			
Taxation Expenditure By-law.....	2003-08-29	8:1.39	
COWICHAN INDIAN BAND / BANDE INDIENNE COWICHAN			
Annual Property Tax Budget By-law 1997	1997-06-20	2:1.86	
Annual Property Tax Budget 2009	2009-10-19	13:4.2497	
Annual Property Tax Budget 2010	2010-11-02	15:1.541	
Annual Property Tax Budget 2011	2011-08-30	16:1.463	
Business Licensing By-law No. 2, 1997	1998-03-19	2:2.467	
By-law to Fix Tax Rate and Percentage Additions for the Year 1997	1997-06-20	2:1.89	
By-law to Fix Tax Rate and Percentage Additions for the Year 2000	2000-09-21	5:1.3	
By-law to Fix Tax Rate for the Year 2001	2001-10-18	6:1.34	
By-law to Fix Tax Rate for the Year 2002	2002-10-23	7:1.83	
By-law to Fix Tax Rate for the Year 2003	2003-09-30	8:1.45	
By-law to Fix Tax Rate for the Year 2004	2004-07-06	8:2.357	
By-law to Fix Tax Rate for the Year 2005	2005-05-31	9:2.379	
By-law to Fix Tax Rate for the Year 2006	2006-05-31	11:1.15	
By-law to Fix Tax Rate for the Year 2007	2007-08-07	11:2.291	
By-law to Fix Tax Rate for the Year 2008	2008-09-09	13:1.531	
By-law to Fix Tax Rate for the Year 2009	2009-10-19	13:4.2501	
By-law to Fix Tax Rate for the Year 2010	2010-11-02	15:1.545	

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COWICHAN INDIAN BAND (continued) / BANDE INDIENNE COWICHAN (suite)			
By-law to Fix Tax Rate for the Year 2011	2011-08-30	16:1.467	
Property Assessment and Taxation			
Amendment By-law No. 2, 1997	1997-12-04	2:2.483	
Property Assessment and Taxation			
Amendment By-law No. 3, 2000	2000-07-27	5:2.194	
Property Assessment and Taxation			
Amendment By-law No. 3, 2007	2007-10-11	12:1.13	
COWICHAN TRIBES / TRIBUS COWICHAN			
Community Improvement Fee By-law, 2002...	2002-06-01	7:1.85	
DOIG RIVER INDIAN BAND / BANDE INDIENNE DOIG RIVER			
Financial Administration By-law	2004-08-18	9:1.59	
FORT NELSON FIRST NATION / PREMIÈRE NATION FORT NELSON			
Property Tax Expenditure By-law	2001-08-25	6:1.38	
Property Tax Expenditure By-law	2002-08-05	7:1.89	
Property Taxation Amendment By-law			
No. 2007-#1	2007-12-04	12:1.15	
2001 Rates By-law No. 2001-02	2001-08-25	6:1.36	
2002 Rates By-law No. 2002-02	2002-08-05	7:1.87	
Rates By-law 2007	2007-12-04	12:1.17	
Rates By-law 2008	2008-06-02	12:2.679	
Rates By-law 2009	2009-04-27	13:3.1958	

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FORT NELSON FIRST NATION (continued) / PREMIÈRE NATION FORT NELSON (suite)			
Rates By-law 2010	2011-03-16	15:3.1821	
Taxation Expenditure By-law	2008-08-28	13:1.533	
Taxation Expenditure By-law	2011-03-16	15:3.1823	
HAIKLA NATION / NATION HAIKLA			
Property Assessment and Taxation By-law	2006-09-19	11:1.17	ss.2(1), 15, 16(a), 16(b), 19, 24, 26(e), 33(1), 33(5), 34(1)(a), 40(5), Sch II by Property Assessment and Taxation Amendment By-law No. 01-2007 (12:1.19)
Property Assessment and Taxation			
Amendment By-law No. 01-2007	2007-11-15	12:1.19	
Property Assessment and Taxation			
Amendment By-law No. 01-2011	2011-06-07	15:3.1829	
Rates By-law 2011	2011-06-14	15:3.1832	
HUPACASATH FIRST NATION / PREMIÈRE NATION HUPACASATH			
Business Licensing By-law	2006-02-01	10:2.569	
KAMLOOPS INDIAN BAND / BANDE INDIENNE KAMLOOPS			
Annual Expenditure Law, 2008	2008-06-06	12:2.235	
Annual Expenditure Law, 2009	2009-06-05	13:3.1606	
Annual Expenditure Law, 2010	2010-06-16	14:2.446	

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KAMLOOPS INDIAN BAND (continued) / BANDE INDIENNE KAMLOOPS (suite)			
Annual Expenditure Law, 2011	2011-06-01	15:3.1547	
Annual Rates Law, 2008	2008-06-06	12:2.247	
Annual Rates Law, [2009]	2009-06-05	13:3.1619	
Annual Rates Law, 2010	2010-06-16	14:2.455	
Annual Rates Law, 2011	2011-06-01	15:3.1555	
Property Assessment Law, 2008	2008-12-23	13:1.175	
Property Taxation Amendment Law, 2010	2010-03-16	14:2.460	
Property Taxation Amendment Law No. 2, 2010..	2010-05-10	14:2.462	
Property Taxation Law, 2008	2008-12-23	13:1.112	
<u>Assessment By-law</u>	<u>2005-12-16</u>	<u>10:2.586</u>	<u>ss.11(2) by Property Taxation Amendment Law No. 2, 2010 (14:2.462) ss.12(1), 14(6), 18, 19 by Property Taxation Amendment Law, 2010 (14:2.460) repealed by Property Assessment Law, 2008 (13:1.75)</u>
2001 Budget By-law	2001-10-18	6:1.45	
2002 Budget By-law	2002-10-06	7:1.96	
2003 Budget By-law	2003-09-05	8:1.47	
2004 Budget By-law	2004-12-02	9:1.83	
2005 Budget By-law	2005-06-08	9:2.381	
Budget By-law 2006	2006-05-18	11:1.66	
Budget By-law 2007	2007-07-12	11:2.293	

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Business Licensing By-law No. 2001-04.....	2002-06-03	6:2.348	
By-law to Amend the Business License By-law 1981-1 By-law Amendment No. 1, 1997-1...	1997-05-09	2:1.91	
Property Assessment Amendment By-law No. 00-52	2000-12-17	5:2.198	
Property Assessment Amendment By-law No. 00-54	2000-12-20	5:2.199	
2001 Property Rates By-law	2001-10-18	6:1.51	
2002 Property Rates By-law	2002-10-06	7:1.104	
2003 Property Rates By-law	2003-09-05	8:1.56	
2004 Property Rates By-law	2004-12-02	9:1.92	
2005 Property Rates By-law	2005-06-08	9:2.390	
Property Rates By-law 2006	2006-05-18	11:1.73	
Property Rates By-law 2007	2007-07-12	11:2.301	
Property Tax Expenditure By-law	1997-07-29	2:1.123	
Property Taxation and Assessment Amendment By-law No. 00-51.....	2000-12-17	5:2.200	
Property Taxation By-law	2005-12-16	10:2.617	repealed by Property Taxation Law, 2008 (13:1.112)
1999 Rates and Budget By-law	1999-07-20	3:2.309	
2000 Rates and Budget By-law	2000-09-30	5:1.5	
Sales Tax By-law, 1998	1998-09-01	3:1.38	

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KAMLOOPS INDIAN BAND (continued) / BANDE INDIENNE KAMLOOPS (suite)			
Sun Rivers Budget By-law 2006	2006-05-31	11:1.85	
Sun Rivers Budget By-law 2007	2007-07-12	11:2.315	
Sun Rivers Property Rates By-law 2006	2006-05-31	11:1.88	
Sun Rivers Property Rates By-law 2007	2007-07-12	11:2.318	
Taxation Amendment By-law 1997-3	1997-09-30	2:2.486	
Taxation and Implementation Amendment By-law 1997-02	1997-07-04	2:1.129	
KANAKA BAR INDIAN BAND / BANDE INDIENNE KANAKA BAR			
2004 Rates By-law	2004-06-04	8:2.359	
2006 Rates By-law	2006-12-11	11:1.92	
2008 Rates By-law	2009-06-02	13:4.2503	
2010 Rates By-law	2011-08-30	16:1.469	
KITSUMKALUM FIRST NATION / PREMIÈRE NATION KITSUMKALUM			
Property Assessment and Taxation By-law	2005-09-28	10:1.39	
K'ÓMOKS FIRST NATION / PREMIÈRE NATION K'ÓMOKS			
Property Assessment Law, 2011	2011-10-06	16:1.154	
Property Taxation Law, 2011	2011-10-06	16:1.190	
KWANTLEN FIRST NATION / PREMIÈRE NATION KWANTLEN			
Property Assessment and Taxation Amendment By-law No. 01	2006-03-30	10:2.661	
Property Assessment and Taxation Amendment By-law No. 01-2006	2006-10-10	11:1.96	

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KWANTLEN FIRST NATION (continued) / PREMIÈRE NATION KWANTLEN (suite)			
Property Assessment and Taxation			
Amendment By-law No. 02-2009	2009-09-14	13:4.2505	
Property Assessment and Taxation By-law	2004-11-02	9:1.101	
			s.46(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661); Property Assessment and Taxation Amendment By-law No. 02-2009 (13:4.2505)
			s.49 by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661); Property Assessment and Taxation Amendment By-law No. 01-2006 (11:1.96); Property Assessment and Taxation Amendment By-law No. 02-2009 (13:4.2505)
			s.60(1) by Property Assessment and Taxation Amendment By-law No. 01 (10:2.661)
2005 Rates By-law	2006-03-30	10:2.657	
2006 Rates By-law	2006-10-10	11:1.94	
2007 Rates By-law	2007-06-25	11:2.322	
2008 Rates By-law	2008-08-12	13:1.539	
2009 Rates By-law	2009-09-14	13:4.2506	
2010 Rates By-law	2010-06-11	14:2.777	
2011 Rates By-law	2011-06-07	15:3.1835	
Taxation Expenditure By-law	2009-09-14	13:4.2508	

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KWANTLEN FIRST NATION (continued) / PREMIÈRE NATION KWANTLEN (suite)			
Taxation Expenditure By-law.....	2010-06-11	14:2.779	
Taxation Expenditure By-law.....	2011-06-07	15:3.1837	
KWAW-KWAW-APILT FIRST NATION / PREMIÈRE NATION KWAW-KWAW-APILT			
Annual Expenditure Law, 2009.....	2009-08-07	13:4.2148	
Annual Expenditure Law, 2010.....	2010-05-29	14:2.464	
Annual Expenditure Law, 2011.....	2011-05-27	15:3.1560	
Annual Rates Law, 2009.....	2009-08-07	13:4.2152	
Annual Rates Law, 2010.....	2010-05-29	14:2.468	
Annual Rates Law, 2011.....	2011-05-27	15:3.1563	
Exemption By-law 1998.....	1998-08-11	3:1.43	
Exemption By-law 1999.....	1999-07-20	3:2.316	
Exemption By-law 2001.....	2001-07-31	6:1.54	
Property Tax Expenditure By-law.....	2000-10-19	5:1.16	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	2000-10-19	5:1.23	
1998 Rates By-law.....	1998-08-11	3:1.44	
1999 Rates By-law.....	1999-07-20	3:2.317	
2000 Rates By-law.....	2000-09-21	5:1.14	
2001 Rates By-law.....	2001-06-12	5:2.203	
Rates By-law No. 2003.....	2003-08-29	8:1.65	
Rates By-law No. 2004.....	2004-06-17	9:1.153	

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KWAW-KWAW-ÁPILT FIRST NATION (continued) / PREMIÈRE NATION KWAW-KWAW-ÁPILT (suite)			
Rates By-law No. 2005	2005-05-31	9:2.399	
Rates By-law No. 2006	2006-07-10	11:1.98	
Rates By-law No. 2007	2007-07-10	11:2.324	
Rates By-law No. 2008	2008-08-12	13:1.541	
LAKAHAHMEN FIRST NATION see also LEQ'Á:MEL FIRST NATION / PREMIÈRE NATION LAKAHAHMEN voir aussi PREMIÈRE NATION LEQ'Á:MEL			
Exemption By-law 1998.....	1998-08-11	3:1.47	
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Exemption By-law 2000.....	2000-12-05	5:1.26	
Exemption By-law 2001.....	2001-06-15	5:2.207	
Property Tax Expenditure By-law	2000-09-21	5:1.27	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-02.....	2000-09-21	5:1.34	
Property Taxation and Assessment By-laws Amendment By-law No. 2000-03.....	2001-02-24	5:2.208	
1998 Rates By-law	1998-08-11	3:1.48	
1999 Rates By-law	1999-09-07	4:1.10	
2000 Rates By-law	2000-09-21	5:1.24	
2001 Rates By-law	2001-06-15	5:2.205	
2002 Rates By-law	2002-10-06	7:2.489	
LAKE BABINE NATION / NATION LAKE BABINE			
Financial Administration By-law	2003-07-15	8:1.67	

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LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION / PREMIÈRE NATION LEQ'Á:MEL voir aussi PREMIÈRE NATION LAKAHAMEN			
Annual Expenditure Law, 2008	2008-06-06	12:2.265	
Annual Expenditure Law, 2009	2009-06-11	13:3.1637	
Annual Expenditure Law, 2010	2010-06-05	14:2.471	
Annual Expenditure Law, 2011	2011-05-27	15:3.1566	
Annual Rates Law, 2008	2008-06-06	12:2.272	
Annual Rates Law, 2009	2009-06-11	13:3.164	
Annual Rates Law, 2010	2010-06-05	14:2.475	
Annual Rates Law, 2011	2011-05-27	15:3.1569	
Property Assessment Law, 2009	2009-06-11	13:3.1644	
Property Taxation Law, 2009	2009-06-11	13:3.1681	
Railway Right-of-Way Rates By-law			
No. 2004-2	2004-11-15	9:1.155	
Railway Right-of-Way Rates By-law			
No. 2005-2	2005-07-04	10:1.92	
Railway Right-of-Way Rates By-law			
No. 2006-2	2006-08-04	11:1.100	
Railway Right-of-Way Rates By-law			
No. 2007-2	2007-08-07	11:2.326	
2003 Rates By-law	2003-08-29	8:1.100	
Rates By-law No. 2004	2004-06-17	9:1.158	
Rates By-law No. 2005	2005-07-04	10:1.95	
Rates By-law No. 2006	2006-08-04	11:1.103	

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LEQ'Á:MEL FIRST NATION see also LAKAHAMEN FIRST NATION (continued) / PREMIÈRE NATION LEQ'Á:MEL voir aussi PREMIÈRE NATION LAKAHAMEN (suite)			
Rates By-law No. 2007	2007-08-07	11:2.329	
LHEIDLIT'ENNEH BAND / BANDE LHEIDLIT'ENNEH			
Land Code	2000-12-01	5:2.209	
1999 Rates By-law	1999-09-03	4:1.12	
2000 Rates By-law	2000-12-05	5:1.35	
2001 Rates By-law	2001-08-25	6:1.55	
2002 Rates By-law	2002-09-01	7:1.112	
2003 Rates By-law	2003-11-18	8:2.361	
2004 Rates By-law	2004-12-02	9:1.160	
2007 Rates By-law	2008-01-16	12:2.681	
2008 Rates By-law	2009-03-17	13:3.1960	
Taxation and Assessment Amending			
By-law No. 1997-1	1997-10-24	2:2.492	
Taxation Rates By-law, 1998-TX01	1998-06-10	2:2.507	
LHEIT-LIT'EN NATION INDIAN BAND / BANDE INDIENNE LHEIT-LIT'EN NATION			
Taxation Rates By-law, 1996	1997-01-13	2:1.134	
Taxation Rates By-law, 1997	1997-06-20	2:1.135	
LILLOOET INDIAN BAND / BANDE INDIENNE LILLOOET			
Property Tax Expenditure By-law	1997-03-20	2:1.136	
Rates By-law 1996-T02	1997-04-28	2:1.144	

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Rates By-law 1997-T01	1997-06-20	2:1.145	
Rates By-law 1998-T01	1998-06-18	2:2.508	
Rates By-law 1999-T01	1999-09-03	4:1.14	
Taxation Amending By-law No. 1996-T02.....	1997-03-20	2:1.146	
LITTLE SHUSWAP INDIAN BAND / BANDE INDIENNE LITTLE SHUSWAP			
2005 Railway Right-of-Way Tax Rates By-law ..	2005-07-11	10:1.97	
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Rates By-law 2000-T02	2000-09-21	5:1.37	
Rates By-law 2001-T02	2001-06-02	5:2.241	
Rates By-law 2002-T02	2002-05-29	6:2.382	
Rates By-law 2003-T02	2003-06-01	7:2.491	
Rates By-law 2004-T02	2004-07-06	9:1.162	
Rates By-law 2005-T02	2005-07-11	10:1.99	
Rates By-law 2006-T02	2006-06-16	10:2.663	
Rates By-law 2007-T02	2007-06-04	11:2.333	
Rates By-law 2008-T02	2008-09-04	13:1.543	
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Rates By-law 2010-T02	2010-06-21	14:2.785	

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Rates By-law No. 2011-T02	2011-08-12	16:1.471	
Resolution Amendment to Property Taxation By-law PR-95-02	2007-04-13	11:2.334	
LOWER KOOTENAY INDIAN BAND / BANDE INDIENNE LOWER KOOTENAY			
Annual Expenditure Law, 2008	2008-06-13	12:2.275	
Annual Expenditure Law, 2009	2009-06-11	13:3.1716	
Annual Expenditure Law, 2010	2010-07-06	14:2.478	
Annual Expenditure Law, 2011	2011-06-15	15:3.1572	
Annual Rates Law, 2008	2008-06-13	12:2.280	
Annual Rates Law, 2009	2009-06-11	13:3.1720	
Annual Rates Law, 2010	2010-07-06	14:2.481	
Annual Rates Law, 2011	2011-06-15	15:3.1575	
Property Assessment Law, 2008	2008-07-10	12:2.283	
Property Taxation Law, 2008	2008-07-10	12:2.321	
Assessment Amending By-law No. 1997-01 (Being a By-law to Amend Assessment By-law 1992 S. (40))			
Property Tax Expenditure By-law	1997-11-06	2:2.510	
1997 Rates By-law	1997-11-06	2:2.516	
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1999 Rates By-law	1998-06-01	2:2.513	
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LOWER KOOTENAY INDIAN BAND (continued) / BANDE INDIENNE LOWER KOOTENAY (suite)			
2000 Rates By-law	2000-12-05	5:1.38	
2001 Rates By-law	2001-12-19	6:2.383	
2002 Rates By-law	2002-10-10	7:2.492	
2003 Rates By-law	2003-04-30	7:2.494	
2004 Rates By-law	2004-08-18	9:1.163	
2005 Rates By-law	2005-07-29	10:1.100	
Rates By-law 2006	2006-06-16	10:2.664	
Rates By-law 2007	2007-06-25	11:2.335	
LOWER NICOLA INDIAN BAND / BANDE INDIENNE LOWER NICOLA			
Annual Expenditure Law, 2008.....	2008-07-10	12:2.357	
Annual Expenditure Law, 2009	2009-06-26	13:4.2155	
Annual Expenditure Law, 2010	2010-07-31	14:2.484	
Annual Expenditure Law, 2011	2011-06-24	15:3.1578	
Annual Rates Law, 2008	2008-07-10	12:2.362	
Annual Rates Law, 2009	2009-06-26	13:4.2160	
Annual Rates Law, 2010	2010-07-31	14:2.491	
Annual Rates Law, 2011	2011-06-24	15:3.1584	
Property Assessment Law, 2009.....	2009-06-05	13:3.1723	
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Property Taxation Law Amending Law, 2009 ..	2009-06-05	13:3.1794	

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1997 Annual Tax Rates By-law Number 12.....	1997-07-14	2:1.151	
1998 Annual Tax Rates By-law Number 14.....	1998-08-04	3:1.50	
1999 Annual Tax Rates By-law.....	1999-05-31	3:2.324	
Annual Tax Rates By-law for 2000.....	2000-06-04	4:2.219	
Annual Tax Rates By-law for 2001.....	2001-08-02	6:1.57	
Annual Tax Rates By-law for 2002.....	2002-09-01	7:1.114	
Annual Tax Rates By-law for 2003.....	2003-05-29	8:1.102	
Annual Tax Rates By-law for 2004.....	2004-05-25	8:2.363	
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Property Assessment Amending By-law Number 11	1997-07-23	2:1.154	
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LOWER SIMILKAMEEN INDIAN BAND / BANDE INDIENNE LOWER SIMILKAMEEN			
2002 Assessment By-law	2002-11-30	7:1.117	
By-law 1997.02 (A By-law to Amend By-law 1997.01 Respecting Property Taxation).....	1998-01-22	2:2.523	
Expenditure By-law.....	2002-11-30	7:1.165	
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Property Tax Expenditure By-law No. 1998.03.....	1998-05-25	3:1.54	
Property Taxation By-law	2002-11-30	7:1.170	ss.14(1), 14(2), 14(3) by Property Taxation By-law, Amendment By-law No. 1-2004 (9:1.167)
Property Taxation By-law, Amendment By-law No. 1-2004.....			
1998 Rates By-law	2004-12-08	9:1.167	
1999 Rates By-law	1998-12-23	3:2.329	
2000 Rates By-law	2000-02-08	4:2.222	
2001 Rates By-law	2001-02-07	5:2.244	
2004 Rates By-law No. 1, 2004	2004-12-08	9:1.165	
2005 Rates By-law No. 1, 2005	2005-07-29	10:1.104	
2007 Rates By-law No. 01.2007	2007-06-25	11:2.339	
2008 Rates By-law No. 01.2008	2008-06-26	13:1.544	
2009 Rates By-law No. 01.2009	2009-07-06	13:3.1962	
2010 Rates By-law No. 01.2010	2010-06-16	14:2.786	
2011 Rates By-law No. 01.2011	2011-07-13	15:3.1843	
MAISQUI FIRST NATION / PREMIERE NATION MAISQUI			
Annual Expenditure Law, 2008.....	2008-10-11	13:1.147	
Annual Expenditure Law, 2009	2009-06-11	13:3.1796	
Annual Expenditure Law, 2010	2010-07-31	14:2.494	
Annual Expenditure Law, 2011	2011-07-09	15:3.1587	

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MATSQUI FIRST NATION (continued) / PREMIÈRE NATION MATSQUI (suite)			
Annual Rates Law, 2008	2008-10-11	13:1.152	
Annual Rates Law, 2009	2009-06-11	13:3.1801	
Annual Rates Law, 2010	2010-07-31	14:2.499	
Annual Rates Law, 2011	2011-07-09	15:3.1591	
Exemption By-law 1998.....	1998-08-10	3:1.59	
Exemption By-law 1999.....	1999-07-30	4:1.15	
Property Tax Expenditure By-law	2003-01-15	7:2.498	
Property Tax Expenditure By-law	2003-11-23	8:2.368	
Property Tax Expenditure By-law	2005-10-03	10:1.106	
Property Tax Expenditure By-law	2007-01-26	11:2.341	
Property Tax Expenditure By-law - 2007.....	2008-04-14	12:2.683	
2002 Railway Right-of-Way Taxation Rates By-law No. 2002-04	2002-09-01	7:1.224	
1998 Rates By-law	1998-08-10	3:1.60	
1999 Rates By-law	1999-07-30	4:1.16	
2000 Rates By-law No. 2000-02	2000-12-20	5:2.246	
2002 Rates By-law No. 2002-02	2002-12-18	7:2.496	
2003 Rates By-law No. 2003-02	2003-11-23	8:2.366	
Rates By-law No. 2005-02	2005-10-03	10:1.112	
Rates By-law No. 2006-02	2007-01-26	11:2.347	
Rates By-law No. 2007-02	2008-04-14	12:2.689	

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MCLEOD LAKE INDIAN BAND / BANDE INDIENNE MCLEOD LAKE			
Property Tax By-law	1997-02-03	2:1.159	
METLAKATLA FIRST NATION / PREMIÈRE NATION METLAKATLA			
Annual Expenditure Law, 2011	2011-12-15	16:1.227	
Annual Rates Law, 2011	2011-12-15	16:1.231	
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Property Assessment and Taxation By-law	2005-09-28	10:1.114	
2006 Rates By-law	2006-08-04	11:1.107	Sch. A by 2006 Rates By-law Amendment (11:2.349)
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2006 Rates By-law Amendment	2007-02-16	11:2.349	
2008 Tax Rates By-law	2008-11-17	13:1.546	
MORICETOWN INDIAN BAND / BANDE INDIENNE MORICETOWN			
Annual Expenditure Law, 2008	2008-06-13	12:2.365	
Annual Expenditure Law, 2009	2009-08-07	13:4.2163	
Annual Expenditure Law, 2010	2010-09-22	15:1.51	
Annual Expenditure Law, 2011	2011-07-09	15:3.1594	
Annual Rates Law, 2008	2008-06-13	12:2.370	
Annual Rates Law, 2009	2009-08-07	13:4.2166	
Annual Rates Law, 2010	2010-09-22	15:1.54	
Annual Rates Law, 2011	2011-07-09	15:3.1597	
Financial Administration Law, 2010	2010-11-10	15:1.57	
Property Assessment Law, 2009	2009-08-07	13:4.2169	
Property Taxation Law, 2009	2009-08-07	13:4.2206	

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MORICETOWN INDIAN BAND (continued) / BANDE INDIENNE MORICETOWN (suite)			
Financial Administration By-law	2003-01-14	7:2.505	
Property Assessment and Taxation By-law	2002-11-27	7:1.225	repealed by Moricetown Indian Band Property Assessment Law, 2009 (13:4.2169) and Property Taxation Law, 2009 (13:4.2206)
2003 Rates By-law	2003-07-14	8:1.105	
2004 Rates By-law	2004-08-18	9:1.169	
2005 Rates By-law	2005-07-06	10:1.166	
Rates By-law 2006	2006-08-04	11:1.109	
Rates By-law 2007	2007-09-07	12:1.23	
MUSQUEAM INDIAN BAND / BANDE INDIENNE MUSQUEAM			
Assessment Amendment By-law	2007-01-29	11:2.351	
Property Tax Expenditure By-law	1998-06-10	3:1.65	
Property Tax Expenditure By-law	2002-07-15	6:2.387	
Property Tax Expenditure By-law	2003-06-17	8:1.110	
Property Tax Expenditure By-law	2004-07-06	9:1.173	
Property Tax Expenditure By-law	2005-07-16	10:1.170	
Property Tax Expenditure By-law	2006-08-29	11:1.113	
Property Tax Expenditure By-law	2007-09-07	12:1.28	
Property Tax Expenditure By-law	2009-10-19	13:4.2515	
1997 Annual Tax Rates By-law	1997-05-30	2:1.216	
1998 Rates By-law No. 1998-02	1998-06-10	3:1.63	
1999 Rates By-law No. 1999-01	1999-05-31	3:2.331	

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MUSQUEAM INDIAN BAND (continued) / BANDE INDIENNE MUSQUEAM (suite)			
2000 Rates By-law No. 2000-01	2000-06-04	4:2.224	
2001 Rates By-law No. 2001-01	2001-09-20	6:1.60	
2002 Rates By-law No. 2002-01	2002-07-15	6:2.385	
2003 Rates By-law No. 2003-01	2003-06-17	8:1.108	
2004 Rates By-law No. 2004-01	2004-07-06	9:1.171	
2005 Rates By-law No. 2005-01	2005-07-16	10:1.168	
2006 Rates By-law No. 2006-02	2006-08-29	11:1.111	
2007 Rates By-law No. 2007-01	2007-09-07	12:1.26	
2009 Rates By-law No. 2009-01	2009-10-19	13:4.2522	
2010 Rates By-law No. 2010-01	2010-06-16	14:2.788	
2011 Rates By-law No. 2011-01	2011-07-21	15:3.1845	
Taxation Amendment By-law	2007-01-29	11:2.356	
Taxation Supplemental By-law 2009	2009-06-02	13:3.1964	
NADLEH WHUT'EN INDIAN BAND / BANDE INDIENNE NADLEH WHUT'EN			
Annual Tax Expenditure By-law, 2011	2011-08-17	16:1.472	
Financial Administration By-law	1999-06-28	3:2.337	
Property Assessment and Taxation Amending By-law	1999-09-03	4:1.19	
Property Assessment and Taxation By-law	1999-04-07	3:2.348	ss.12, 19, 24(1), 46(1), 49 by Property Assessment and Taxation Amending By-law (4:1.19)

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NADLEH WHUT'EN INDIAN BAND (continued) / BANDE INDIENNE NADLEH WHUT'EN (suite)			
1999 Rates By-law	1999-03-23	3:2.335	Sch. A by 1999 Rates By-law Amending By-law (3:2.333)
Rates By-law 2006	2006-06-16	10:2.666	
Rates By-law 2007	2007-09-07	12:1.35	
Rates By-law 2008	2008-09-10	13:1.548	
Rates By-law 2009	2009-09-14	13:4.2524	
Rates By-law 2010	2010-09-21	15:1.547	
Rates By-law 2011	2011-08-17	16:1.475	
1999 Rates By-law Amending By-law	1999-07-20	3:2.333	
2000 Rates By-law Amending By-law	2000-06-25	4:2.226	
2001 Rates By-law Amending By-law	2001-08-02	6:1.62	
2002 Rates By-law Amending By-law	2002-08-05	7:1.276	
2003 Rates By-law Amending By-law	2003-04-29	8:1.118	
2004 Rates By-law Amending By-law	2004-06-17	8:2.374	
2005 Rates By-law Amending By-law	2005-07-22	10:1.178	
Taxation Expenditure By-law 2010	2010-09-21	15:1.549	
NAK'AZDLI INDIAN BAND / BANDE INDIENNE NAK'AZDLI			
Property Assessment and Taxation By-law	2000-09-30	5:1.40	
NANAIMO INDIAN BAND see also SNUNEYMUXW FIRST NATION / BANDE INDIENNE NANAIMO voir aussi PREMIÈRE NATION SNUNEYMUXW			
Annual Tax Rates By-law No. 1, 1996	1997-01-09	2:1.218	
Property Tax Expenditure By-law	1997-04-07	2:1.220	

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NESKONLITH INDIAN BAND / BANDE INDIENNE NESKONLITH			
Annual Expenditure Law, 2008.....	2008-11-08	13:1.155	
Annual Expenditure Law, 2009.....	2009-09-04	13:4.2240	
Annual Expenditure Law, 2010.....	2010-07-06	14:2.502	
Annual Expenditure Law, 2011.....	2011-06-24	15:3.1600	
Annual Rates Law, 2008.....	2008-11-08	13:1.160	
Annual Rates Law, 2009.....	2009-09-04	13:4.2244	
Annual Rates Law, 2010.....	2010-07-06	14:2.506	
Annual Rates Law, 2011.....	2011-06-24	15:3.1603	
Property Assessment Amendment			
Law, 2011-01.....	2011-11-18	16:1.234	
Property Assessment Law, 2010.....	2010-12-16	15:1.105	ss.29(2) by Property Assessment Amendment Law, 2011-01 (16:1.234)
Property Taxation Law, 2010.....	2010-12-16	15:1.142	
2007 Railway Right-of-Way Tax			
Rates By-law.....	2008-01-16	12:2.691	
1997 Rates By-law.....	1997-07-23	2:1.226	
1998 Rates By-law.....	1998-09-21	3:1.73	
1999 Rates By-law.....	1999-12-22	4:2.229	
2001 Rates By-law.....	2001-10-31	6:1.65	
2003 Rates By-law.....	2003-09-30	8:1.120	
2004 Rates By-law.....	2004-11-02	9:1.179	

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NESKONLITH INDIAN BAND (continued) / BANDE INDIENNE NESKONLITH (suite)			
2005 Rates By-law	2005-12-22	10:2.668	
2006 Rates By-law	2007-01-24	11:2.361	
2007 Rates By-law	2008-01-16	12:2.693	
NICOMEN INDIAN BAND / BANDE INDIENNE NICOMEN			
Property Tax Expenditure By-law	2005-07-22	10:1.182	repealed by Property Tax Expenditure By-law (13:1.550)
Property Tax Expenditure By-law	2008-08-28	13:1.550	
Property Tax Expenditure By-law	2009-07-06	13:3.1967	
Property Tax Expenditure By-law	2010-08-28	15:1.555	
Property Tax Expenditure By-law	2011-08-17	16:1.477	
2004 Rates By-law	2004-07-06	8:2.376	
2005 Rates By-law	2006-07-22	10:1.180	
Rates By-law 2006	2006-12-07	11:1.120	
Rates By-law 2007	2007-08-07	11:2.363	
Rates By-law 2008	2008-08-28	13:1.557	
Rates By-law 2009	2009-07-06	13:3.1974	
Rates By-law 2010	2010-08-28	15:1.562	
2011 Rates By-law	2011-08-17	16:1.484	
OHAMIL INDIAN BAND see SHXW'OWHAMEL FIRST NATION / BANDE INDIENNE OHAMIL voir PREMIÈRE NATION SHXW'OWHAMEL			
OLD MASSETT VILLAGE COUNCIL / CONSEIL DE OLD MASSETT VILLAGE			
Financial Management By-law	2006-06-16	10:2.670	

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OSOYOOS INDIAN BAND / BANDE INDIENNE OSOYOOS			
Amendment No. 1 to Osoyoos Indian Band			
Property Assessment Law, 2009	2011-06-01	15:3.1606	
Amendment No. 1 to Osoyoos Indian Band			
Property Taxation Law, 2009	2010-01-01	14:1.75	
Amendment No. 2 to Osoyoos Indian Band			
Property Taxation Law, 2009	2011-06-01	15:3.1607	
Annual Expenditure Law, 2008	2008-06-13	12:2.373	
Annual Expenditure Law, 2009	2009-07-03	13:4.2247	
Annual Expenditure Law, 2010	2010-06-05	14:2.509	
Annual Expenditure Law, 2011	2011-06-01	15:3.1608	
Annual Rates Law, 2008	2008-06-13	12:2.380	
Annual Rates Law, 2009	2009-07-03	13:4.2252	
Annual Rates Law, 2010	2010-06-05	14:2.515	
Annual Rates Law, 2011	2011-06-01	15:3.1615	
Property Assessment Law, 2009	2009-11-01	13:4.2256	ss.22(1)(b), 29(2) by Amendment No. 1 to Osoyoos Indian Band Property Assessment Law, 2009 (15:3.1606)
Property Taxation Law, 2009	2009-11-01	13:4.2293	para. 8(1)(b) by Amendment No. 1 to Osoyoos Indian Band Property Taxation Law, 2009 (14:1.75) s.12(3) by Amendment No. 2 to Osoyoos Indian Band Property Taxation Law, 2009 (15:3.1607)

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OSOYOOS INDIAN BAND (continued) / BANDE INDIENNE OSOYOOS (suite)			
Property Taxation Law, 2009 (continued) / (suite)			
Assessment Amendment By-law 2005-1	2005-09-28	10:1.189	
Tax Rates By-law No. 001, 1997	1997-07-29	2:1.227	
Tax Rates By-law No. 001, 1998	1998-07-02	3:1.74	
Tax Rates By-law No. 001, 1999	1999-07-30	4:1.21	
Tax Rates By-law No. 001, 2000	2000-07-27	5:2.249	
Tax Rates By-law No. 001, 2001	2001-06-12	5:2.251	
Tax Rates By-law No. 001, 2002	2002-07-15	6:2.393	
Tax Rates By-law No. 001, 2003	2003-07-14	8:1.122	
Tax Rates By-law No. 001, 2004	2004-06-11	8:2.378	
Tax Rates By-law No. 001, 2005	2005-08-16	10:1.197	
Tax Rates By-law No. 001, 2006	2006-07-10	10:2.692	
Tax Rates By-law No. 001, 2007	2007-06-25	11:2.365	
Taxation Amendment By-law 2005-1	2005-09-28	10:1.199	
Taxation Expenditure By-law	2005-08-16	10:1.202	
PAVILION INDIAN BAND see also Ts'kw'aylaxw First Nation / BANDE INDIENNE PAVILION voir aussi PREMIÈRE NATION Ts'kw'aylaxw			
Rates By-law 1997-T05	1997-07-14	2:1.229	
Rates By-law 1998-T05	1998-06-09	2:2.583	
Rates By-law 1999-T05	1999-05-31	3:2.399	

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(14:1.75)

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Rates By-law 2000-T05	2000-07-08	4:2.230	
Rates By-law 2001-T05	2001-08-06	6:1.67	
Rates By-law 2002-T05	2002-09-15	7:1.278	
Rates By-law 2003-T05	2003-06-09	8:1.124	
Rates By-law 2004-T05	2004-05-05	8:2.380	
Taxation and Assessment Amending			
By-law No. 1997-1	1997-07-14	2:1.230	
PENTICTON INDIAN BAND / BANDE INDIENNE PENTICTON			
Expenditure By-law	2008-02-01	12:2.695	
Expenditure By-law Annual Budget 2009	2009-07-10	13:3.1976	
Expenditure By-law Annual Budget 2010	2010-06-21	15:1.564	
Expenditure By-law Annual Budget 2011	2011-06-14	15:3.1847	
Property Assessment By-law 07-TX-01	2008-02-01	12:2.701	
Property Taxation By-law 07-TX-02	2008-02-01	12:2.745	
2009 Tax Rates Schedule Amending By-law ...	2009-07-10	13:3.1979	Sch. II by 2009 Tax Rates Schedule Amending By-law (13:3.1976) Sch. II by 2011 Tax Rate Schedule Amending By-law (15:3.1850)
2010 Tax Rates Schedule Amending By-law ...	2010-06-21	15:1.567	
2011 Tax Rates Schedule Amending By-law ...	2011-06-14	15:3.1850	

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POPKUM FIRST NATION / PREMIÈRE NATION POPKUM			
Annual Expenditure Law, 2010	2010-07-31	14:2.519	
Annual Expenditure Law, 2011	2011-05-27	15:3.1619	
Annual Rates Law, 2010	2010-07-31	14:2.522	
Annual Rates Law, 2011	2011-05-27	15:3.1622	
Property Assessment By-law	2005-11-16	10:1.209	
Property Taxation By-law	2005-11-16	10:1.247	
Tax Rates By-law 2006	2006-08-10	11:1.122	
Tax Rates By-law 2007	2007-09-07	12:1.37	
Tax Rates By-law 2008	2008-08-12	13:1.559	
SCOWLITZ FIRST NATION / PREMIÈRE NATION SCOWLITZ			
Property Taxation Amendment By-law No. 1-2005 ...	2006-02-01	10:2.695	
Property Taxation Amendment By-law No. 1-2009 ...	2010-05-12	14:2.790	
Tax Rates By-law 2005	2006-02-01	10:2.696	
Tax Rates By-law 2006	2006-09-27	11:1.124	
Tax Rates By-law 2007	2007-08-07	11:2.369	
Tax Rates By-law 2008	2008-08-27	13:1.561	
Tax Rates By-law 2009	2010-05-12	14:2.791	
Tax Rates By-law 2010	2010-08-28	15:1.570	
Tax Rates By-law 2011	2011-07-20	15:3.1853	
SEABIRD ISLAND BAND / BANDE SEABIRD ISLAND			
Annual Expenditure Law, 2008	2008-06-06	12:2.385	

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SEABIRD ISLAND BAND (continued) / BANDE SEABIRD ISLAND (suite)			
Annual Expenditure Law, 2009	2009-09-16	13:4.2329	
Annual Expenditure Law, 2010	2010-07-13	14:2.525	
Annual Expenditure Law, 2011	2011-08-20	16:1.235	
Annual Rates Law, 2008	2008-06-06	12:2.390	
Annual Rates Law, 2009	2009-09-16	13:4.2334	
Annual Rates Law, 2010	2010-07-13	14:2.530	
Annual Rates Law, 2011	2011-08-20	16:1.240	
Assessment By-law	2001-09-20	6:1.69	
Rates By-law 1997-1	1997-05-30	2:1.232	
Rates By-law 1998-1	1998-06-09	2:2.584	
Rates By-law 1999-1	1999-05-31	3:2.400	
Rates By-law 2000-1	2000-06-04	4:2.232	
Rates By-law 2001-1	2001-06-15	5:2.253	
Rates By-law 2002-1	2002-09-01	7:1.280	
Rates By-law 2003-1	2003-08-29	8:1.126	
Rates By-law 2004-1	2004-07-13	8:2.382	
Rates By-law 2005-1	2005-07-29	10:1.278	
Rates By-law 2006-1	2006-07-10	10:2.698	
Tax Rates By-law 2007-1	2007-09-07	12:1.39	
Taxation By-law	2001-09-20	6:1.109	

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SHUSWAP FIRST NATION / PREMIÈRE NATION SHUSWAP			
Annual Expenditure Law, 2008.....	2008-05-30	12:2.393	
Annual Expenditure Law, 2009.....	2009-05-30	13:3.1804	
Annual Expenditure Law, 2010.....	2010-05-29	14:2.533	
Annual Expenditure Law, 2011.....	2011-06-10	15:3.1625	
Annual Rates Law, 2008.....	2008-05-30	12:2.400	
Annual Rates Law, 2009.....	2009-05-30	13:3.1811	
Annual Rates Law, 2010.....	2010-05-29	14:2.539	
Annual Rates Law, 2011.....	2011-06-10	15:3.1630	
Property Assessment Law, 2008.....	2008-09-18	13:1.163	
Property Taxation Law, 2008.....	2008-09-18	13:1.200	
Expenditure By-law No. 2005-01.....	2005-05-31	9:2.403	
Expenditure By-law Annual Budget 2006.....	2006-05-31	10:2.702	
Expenditure By-law Annual Budget 2007.....	2007-07-09	11:2.373	
1997 Rates By-law.....	1997-05-30	2:1.233	
1998 Rates By-law.....	1998-06-09	2:2.585	
1999 Rates By-law.....	1999-05-31	3:2.402	
2000 Rates By-law.....	2000-06-25	4:2.233	
2001 Rates By-law.....	2001-06-14	5:2.255	
2002 Rates By-law.....	2002-05-29	6:2.395	
2003 Rates By-law.....	2003-04-09	7:2.516	
2004 Rates By-law.....	2004-03-31	8:2.384	

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SHUSWAP FIRST NATION (continued) / PREMIÈRE NATION SHUSWAP (suite)			
2005 Rates By-law	2005-05-31	9:2.401	
2006 Tax Rates Schedule Amending By-law ...	2006-05-31	10:2.700	
2007 Tax Rates Schedule Amending By-law ...	2007-07-09	11:2.371	
SHXWHÁ:Y VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND) / PREMIÈRE NATION SHXWHÁ:Y VILLAGE (anciennement BANDE INDIENNE SKWAY)			
Annual Expenditure Law, 2008	2008-05-30	12:2.403	
Annual Expenditure Law, 2009	2009-05-30	13:3.1814	
Annual Expenditure Law, 2010	2010-06-16	14:2.542	
Annual Expenditure Law, 2011	2011-06-10	15:3.1633	
Annual Rates Law, 2008	2008-05-30	12:2.410	
Annual Rates Law, 2009	2009-05-30	13:3.1817	
Annual Rates Law, 2010	2010-06-16	14:2.545	
Annual Rates Law, 2011	2011-06-10	15:3.1636	
Property Assessment and Taxation By-law	2004-11-15	9:1.182	s.6, Sch. II by Property Assessment and Taxation By-law, Amendment By-law No. 2004-02 (9:1.234)
Property Assessment and Taxation By-law, Amendment By-law No. 2004-02	2004-11-15	9:1.234	s.6 by Property Assessment and Taxation By-law, Amendment By-law No. 2006-03 (11:1.126)

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SHXWHÁ:Y VILLAGE FIRST NATION (formerly SKWAY INDIAN BAND) (continued) / PREMIÈRE NATION SHXWHÁ:Y VILLAGE (anciennement BANDE INDIENNE SKWAY(suite))			
Property Assessment and Taxation By-law,			
Amendment By-law No. 2006-03	2006-12-07	11:1.126	
Property Tax Expenditure By-law	2005-09-28	10:1.280	
2005 Rates By-law	2005-06-08	9:2.409	
2006 Rates By-law	2006-06-16	10:2.704	
2007 Rates By-law	2007-07-10	11:2.375	
SHXW'ŌWHÁMEL FIRST NATION (OHAMIL INDIAN BAND) / PREMIÈRE NATION SHXW'ŌWHÁMEL (BANDE INDIENNE OHAMIL)			
Annual Expenditure Law, 2008	2008-10-11	13:1.235	
Annual Expenditure Law, 2009	2009-09-04	13:4.2337	
Annual Expenditure Law, 2010	2010-07-31	14:2.548	
Annual Expenditure Law, 2011	2011-08-20	16:1.243	
Annual Rates Law, 2008	2008-10-11	13:1.240	
Annual Rates Law, 2009	2009-09-04	13:4.2341	
Annual Rates Law, 2010	2010-07-31	14:2.552	
Annual Rates Law, 2011	2011-08-20	16:1.247	
Assessment By-law	2003-12-11	8:2.386	
Rates By-law 2004-1	2004-12-02	9:1.181	
Rates By-law 2007-01	2007-08-07	11:2.377	
Taxation By-law	2003-12-11	8:2.424	

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SIMPCW FIRST NATION / PREMIÈRE NATION SIMPCW			
Annual Expenditure Law, 2011	2011-07-09	15:3.1639	
Annual Rates Law, 2011	2011-07-09	15:3.1642	
Property Assessment Law, 2009	2009-10-22	13:4.2344	
Property Taxation Law, 2009	2009-10-22	13:4.2380	
SISKA INDIAN BAND / BANDE INDIENNE SISKKA			
2005 Rates By-law	2005-07-22	10:1.286	
Rates By-law 2006	2006-08-29	11:1.128	
2008 Rates By-law	2009-03-17	13:3.1982	
2009 Rates By-law	2009-10-27	13:4.2526	
2010 Rates By-law	2011-06-14	15:3.1855	
Taxation Amending By-law 2005-01	2005-03-22	9:2.411	
SKAWAHL00K FIRST NATION / PREMIÈRE NATION SKAWAHL00K			
Annual Expenditure Law, 2009	2009-07-17	13:4.2415	
Annual Expenditure Law, 2010	2010-07-13	14:2.555	
Annual Expenditure Law, 2011	2011-06-10	15:3.1645	
Annual Rates Law, 2009	2009-07-17	13:4.2418	
Annual Rates Law, 2010	2010-07-13	14:2.558	
Annual Rates Law, 2011	2011-06-10	15:3.1648	
Tax Rates By-law 2005	2005-09-28	10:1.288	
Tax Rates By-law 2006	2006-06-16	10:2.706	
Tax Rates By-law 2007	2007-08-07	11:2.378	

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SKAWAHLOOK FIRST NATION (continued) / PREMIERE NATION SKAWAHLOOK (suite)			
Tax Rates By-law 2008	2008-08-28	13:1.563	
Taxation Expenditure By-law	2008-08-28	13:1.565	
SKETCHESTIN INDIAN BAND / BANDE INDIENNE SKETCHESTIN			
Annual Expenditure Law, 2008	2008-06-06	12:2.413	
Annual Expenditure Law, 2009	2009-05-30	13:3.1820	
Annual Expenditure Law, 2010	2010-05-28	14:2.561	
Annual Expenditure Law, 2011	2011-06-01	15:3.1651	
Annual Rates Law, 2008	2008-06-06	12:2.419	
Annual Rates Law, 2009	2009-05-30	13:3.1827	
Annual Rates Law, 2010	2010-05-28	14:2.567	
Annual Rates Law, 2011	2011-06-01	15:3.1657	
Property Assessment Law, 2008	2008-12-17	13:1.243	
Property Taxation Amendment Law, 2010	2010-07-06	14:2.570	
Property Taxation Law, 2008	2008-12-17	13:1.280	s.2(1) by Property Taxation Amendment Law, 2010 (14:2.570)
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Annual Tax Rates By-law No. 5, 1997	1997-05-30	2:1.234	
Annual Tax Rates By-law No. 6, 1998	1998-06-09	2:2.588	
Annual Tax Rates By-law No. 6, 1999	1999-10-31	4:1.23	
Annual Tax Rates By-law No. 6, 2001	2001-09-20	6:1.141	
Annual Tax Rates By-law No. 7, 2002	2002-09-01	7:1.282	
Annual Tax Rates By-law No. 8, 2003	2003-08-29	8:1.128	

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SKEETCHESTIN INDIAN BAND (continued) / BANDE INDIENNE SKEETCHESTIN (suite)			
2004 Tax Rates By-law No. 9	2004-06-21	8:2.456	
2005 Tax Rates By-law No. 10	2005-07-06	10:1.290	
Tax Rates By-law 2006, No. 11	2006-07-10	11:1.136	
Tax Rates By-law 2007, No. 12	2007-09-07	12:1.47	
Financial Management By-law			
No. 1985-2 (Revised 1996).....	1997-08-05	2:2.606	
Property Tax Expenditure By-law	2005-07-06	10:1.292	
Property Tax Expenditure By-law	2006-07-10	11:1.130	
Property Tax Expenditure By-law	2007-09-07	12:1.41	
SKIDEGATE INDIAN BAND / BANDE INDIENNE SKIDEGATE			
Property Assessment and Taxation By-law	2002-02-01	6:2.397	
SKOWKALE FIRST NATION / PREMIERE NATION SKOWKALE			
Annual Expenditure Law, 2008	2008-10-11	13:1.315	
Annual Expenditure Law, 2009	2009-08-07	13:4.2421	
Annual Expenditure Law, 2010	2010-09-22	15:1.182	
Annual Expenditure Law, 2011	2011-08-20	16:1.250	
Annual Rates Law, 2008	2008-10-11	13:1.321	
Annual Rates Law, 2009	2009-08-07	13:4.2424	
Annual Rates Law, 2010	2010-09-22	15:1.185	
Annual Rates Law, 2011	2011-08-20	16:1.253	
Exemption By-law 1998.....	1998-08-11	3:1.76	

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SKOWKALE FIRST NATION (continued) / PREMIÈRE NATION SKOWKALE (suite)			
Exemption By-law 1999.....	1999-07-20	3:2.404	
Exemption By-law 2000.....	2000-09-21	5:1.94	
Exemption By-law 2001.....	2001-08-25	6:1.161	
Exemption By-law 2002.....	2002-10-10	7:2.520	
Exemption By-law 1-2003	2003-09-15	8:1.152	
Exemption By-law 1-2004	2004-08-26	9:1.238	
Exemption By-law 1-2005	2005-07-29	10:1.301	
Exemption By-law 1-2006	2006-09-27	11:1.140	
Exemption By-law 1-2007	2007-09-07	12:1.51	
Property Tax Expenditure By-law.....	2000-09-21	5:1.95	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	2000-09-06	5:1.102	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	2001-02-24	5:2.257	
1998 Rates By-law	1998-08-11	3:1.77	
1999 Rates By-law	1999-07-20	3:2.405	
2000 Rates By-law	2000-09-21	5:1.92	
2001 Rates By-law	2001-08-25	6:1.159	
2002 Rates By-law	2002-10-10	7:2.518	
2003 Rates By-law	2003-09-15	8:1.150	
2004 Rates By-law	2004-08-26	9:1.236	
2005 Rates By-law	2005-07-29	10:1.299	

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SKOWKALE FIRST NATION (continued) / PREMIÈRE NATION SKOWKALE (suite)			
2006 Rates By-law	2006-09-27	11:1.138	
2007 Rates By-law	2007-09-07	12:1.49	
SKUPPAH INDIAN BAND / BANDE INDIENNE SKUPPAH			
2002 Rates By-law	2002-10-10	7:2.521	
2003 Rates By-law	2003-08-29	8:1.153	
2004 Rates By-law	2004-08-18	9:1.239	
2005 Rates By-law	2005-08-15	10:1.302	
2006 Rates By-law	2006-12-11	11:1.141	
2007 Rates By-law	2007-10-12	12:1.52	
2008 Rates By-law	2008-10-07	13:1.571	
2009 Rates By-law	2009-12-18	14:1.170	
2011 Rates By-law	2011-10-13	16:1.486	
Taxation Expenditure By-law.....	2009-12-18	14:1.172	
SKWAY INDIAN BAND see SHXWHÁ:Y VILLAGE FIRST NATION / BANDE INDIENNE SKWAY voir PREMIÈRE NATION SHXWHÁ:Y VILLAGE			
SLIAMMON FIRST NATION / PREMIÈRE NATION SLIAMMON			
Annual Expenditure Amendment Law, 2011 ...	2011-08-20	16:1.256	
Annual Expenditure Law, 2008	2008-06-06	12:2.422	
Annual Expenditure Law, 2009	2009-06-11	13:3.1830	
Annual Expenditure Law, 2010	2010-07-13	14:2.571	
Annual Expenditure Law, 2011	2011-07-09	15:3.1660	

Sch. A by Annual Expenditure Amendment Law, 2011 (16:1.256)

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SLIAMMON FIRST NATION (continued) / PREMIÈRE NATION SLIAMMON (suite)			
Annual Rates Amendment Law, 2011	2011-08-20	16:1.261	
Annual Rates Law, 2008	2008-06-06	12:2.428	
Annual Rates Law, 2009	2009-06-11	13:3.1836	
Annual Rates Law, 2010	2010-07-13	14:2.577	
Annual Rates Law, 2011	2011-07-09	15:3.1666	Sch. by Annual Rates Amendment Law, 2011 (16:1.261)
Property Assessment Law, 2009	2009-05-21	13:3.1840	
Property Taxation Law, 2009	2009-05-21	13:3.1877	
1997 Annual Tax Rates By-law	1997-05-29	2:1.252	
1998 Annual Tax Rates By-law	1998-06-18	2:2.624	
1999 Annual Tax Rate By-law	1999-05-31	3:2.408	
2000 Annual Tax Rates By-law	2000-06-25	4:2.235	
2001 Annual Tax Rates By-law	2001-08-06	6:1.162	
2002 Annual Tax Rates By-law	2002-07-15	6:2.449	
2003 Annual Tax Rates By-law	2003-06-11	8:1.155	
2004 Annual Tax Rates By-law	2004-06-18	8:2.458	
2005 Annual Tax Rates By-law	2005-07-04	10:1.304	
2006 Annual Tax Rates By-law	2006-09-19	11:2.380	
2007 Annual Tax Rates By-law	2007-06-25	11:2.382	
Property Tax Expenditure By-law	1997-06-20	2:1.254	
Property Tax Expenditure By-law	2001-08-06	6:1.164	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SLIAMMON FIRST NATION (continued) / PREMIÈRE NATION SLIAMMON (suite)			
Property Tax Expenditure By-law	2002-07-15	6:2.451	
Property Tax Expenditure By-law	2003-06-11	8:1.157	
Property Tax Expenditure By-law	2004-06-21	8:2.460	
Property Tax Expenditure By-law	2005-07-04	10:1.306	
Property Tax Expenditure By-law	2006-09-19	11:2.384	
Property Tax Expenditure By-law	2007-06-25	11:2.391	
SNUNEYMUXW FIRST NATION see also NANAIMO INDIAN BAND / PREMIÈRE NATION SNUNEYMUXW voir aussi BANDE INDIENNE NANAIMO			
2002 Taxation Rates By-law	2002-09-01	7:1.300	
2003 Taxation Rates By-law	2003-08-26	8:1.164	
2004 Taxation Rates By-law	2004-06-04	8:2.466	
2005 Taxation Rates By-law	2005-07-06	10:1.312	
Taxation Rates By-law 2006	2006-06-16	10:2.708	
Taxation Rates By-law 2007	2007-08-07	11:2.398	
Taxation Rates By-law 2008	2008-12-19	13:3.1984	
Taxation Rates By-law 2009	2010-02-08	14:1.178	
SODA CREEK INDIAN BAND / BANDE INDIENNE SODA CREEK			
Property Assessment and Taxation			
By-law No. 1998-TX01	1997-12-23	2:2.626	
Property Tax Expenditure By-law	1999-09-03	4:1.43	
1998 Rates By-law	1998-06-10	2:2.682	
1999 Rates By-law	1999-07-30	4:1.41	
2001 Rates By-law	2001-06-14	5:2.258	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SODA CREEK INDIAN BAND (continued) / BANDE INDIENNE SODA CREEK (suite)			
2002 Rates By-law	2002-11-27	7:1.303	
2003 Rates By-law	2003-06-01	8:1.166	
2004 Rates By-law	2004-05-25	8:2.469	
2005 Rates By-law	2005-05-31	9:2.412	
Rates By-law 2006	2006-05-31	10:2.710	
Rates By-law 2007	2007-06-04	11:2.401	
Rates By-law 2008	2008-11-17	13:1.573	
Rates By-law 2009	2009-07-06	13:3.1986	
Rates By-law 2010	2010-09-21	15:1.572	
Rates By-law 2011	2011-10-13	16:1.488	
SONGHEES FIRST NATION / PREMIERE NATION SONGHEES			
Annual Expenditure Law, 2008	2008-05-28	12:2.432	
Annual Expenditure Law, 2009	2009-05-30	13:3.1915	
Annual Expenditure Law, 2010	2010-05-21	14:2.581	
Annual Expenditure Law, 2011	2011-03-30	15:3.1669	
Annual Rates Law, 2008	2008-05-28	12:2.438	
Annual Rates Law, 2009	2009-05-30	13:3.1921	
Annual Rates Law, 2010	2010-05-21	14:2.587	
Annual Rates Law, 2011	2011-03-30	15:3.1675	
Financial Administration Law, 2009	2010-12-16	15:1.188	
Property Assessment Law, 2008	2008-05-16	12:2.442	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
SONGHEES FIRST NATION (continued) / PREMIÈRE NATION SONGHEES (suite)			
Property Taxation Law, 2008	2008-05-16	12:2.481	
Taxpayer Representation Law, 2010	2010-06-16	14:2.590	
I.R. No. 1A Community Wellness Facility Project			
Capital Expenditure By-law No. 2007-03 ...	2007-10-11	12:1.54	
I.R. No. 1A Drainage Improvement Project			
Capital Expenditure By-law No. 2006-03 ...	2007-02-16	11:2.403	
Property Tax Expenditure By-law	2000-09-21	5:1.103	
Property Tax Expenditure By-law	2001-06-15	5:2.262	
Property Tax Expenditure By-law	2002-06-03	7:1.307	
Property Tax Expenditure By-law	2003-06-09	8:1.170	
Property Tax Expenditure By-law	2004-05-10	8:2.473	
Property Tax Expenditure By-law	2005-04-18	9:2.416	
Property Tax Expenditure By-law			
No. 2006-01	2006-04-11	10:2.714	
Property Tax Expenditure By-law			
No. 2007-01	2007-04-12	11:2.407	
2006 Property Taxation Rates By-law			
No. 2006-02	2006-04-11	10:2.712	
2007 Property Taxation Rates By-law			
No. 2007-02	2007-04-12	11:2.410	
1997 Annual Tax Rates By-law	1997-06-02	2:1.261	
1998 Rates By-law No. 1998-02	1998-06-09	2:2.683	

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SONGHEES FIRST NATION (continued) / PREMIÈRE NATION SONGHEES (suite)			
1999 Rates By-law No. 1999-02	1999-05-31	3:2.411	
2000 Rates By-law No. 2000-02	2000-06-25	4:2.237	
2001 Rates By-law No. 2001-02	2001-06-15	5:2.260	
2002 Rates By-law No. 2002-02	2002-06-03	7:1.305	
2003 Rates By-law No. 2003-02	2003-06-09	8:1.168	
2004 Rates By-law No. 2004-02	2004-05-10	8:2.471	
2005 Rates By-law No. 2005-02	2005-04-18	9:2.414	
SPLATSIN FIRST NATION / PREMIÈRE NATION SPLATSIN			
Property Assessment Law, 2011	2011-12-15	16:1.264	
Property Taxation Law, 2011	2011-12-15	16:1.302	
SPUZZUM INDIAN BAND / BANDE INDIENNE SPUZZUM			
1996 Property Rates By-law	1997-01-09	2:1.263	
SQUAMISH NATION / NATION SQUAMISH			
Annual Expenditure Law, 2009	2009-08-14	13:4.2427	
Annual Expenditure Law, 2010	2010-06-15	14:2.604	
Annual Expenditure Law, 2011	2011-05-27	15:3.1678	
Annual Rates Law, 2009	2009-08-14	13:4.2433	
Annual Rates Law, 2010	2010-06-15	14:2.610	
Annual Rates Law, 2011	2011-05-27	15:3.1684	
Property Taxation By-law Amendment Law, 2009	2009-12-05	14:1.77	

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SQUAMISH NATION (continued) / NATION SQUAMISH (suite)			
Real Property Assessment Law	2010-12-17	15:1.238	
Real Property Taxation Law	2010-12-17	15:1.301	
Annual Tax Rates By-law No. 1, 1997	1997-05-30	2:1.265	
Annual Tax Rates By-law No. 1, 1998	1998-06-11	2:2.685	
Annual Tax Rates By-law No. 1, 1999	1999-05-31	3:2.413	
Annual Tax Rates By-law No. 1, 2000	2000-06-04	4:2.239	
Annual Tax Rates By-law No. 1, 2001	2001-06-15	5:2.270	
Annual Tax Rates By-law No. 1, 2002	2002-07-15	6:2.458	
Annual Tax Rates By-law No. 1, 2003	2003-06-09	8:1.178	
Annual Tax Rates By-law No. 1, 2004	2004-06-04	8:2.481	
Annual Tax Rates By-law No. 1, 2005	2005-06-08	9:2.424	
Annual Tax Rates By-law No. 1, 2006	2006-06-16	10:2.717	
Annual Tax Rates By-law No. 1, 2007	2007-07-10	11:2.412	
Annual Tax Rates By-law No. 1, 2008	2008-08-12	13:1.575	
Property Assessment By-law, Amendment By-law No. 1-1998	1998-06-09	3:1.80	
Property Assessment By-law, Amendment By-law No. 1-1999	2000-02-08	4:2.244	
Property Assessment By-law, Amendment By-law No. 1-2000	2000-12-20	5:2.275	
Property Assessment By-law, Amendment By-law No. 1-2001	2002-02-16	6:2.462	

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SQUAMISH NATION (continued) / NATION SQUAMISH (suite)			
Property Assessment By-law, Amendment By-law No. 1-2002.....	2003-02-14	7:2.523	
Property Taxation By-law, Amendment By-law No. 1-1998.....	1998-06-09	3:1.84	
SQUALA FIRST NATION / PREMIÈRE NATION SQUALA			
Annual Expenditure Law, 2008.....	2008-10-11	13:1.325	
Annual Expenditure Law, 2009.....	2009-05-30	13:3.1924	
Annual Expenditure Law, 2010.....	2010-07-06	14:2.614	
Annual Expenditure Law, 2011.....	2011-05-27	15:3.1688	
Annual Rates Law, 2008.....	2008-10-11	13:1.330	
Annual Rates Law, 2009.....	2009-05-30	13:3.1929	
Annual Rates Law, 2010.....	2010-07-06	14:2.619	
Annual Rates Law, 2011.....	2011-05-27	15:3.1692	
Property Assessment By-law.....	2005-11-16	10:1.314	
Property Taxation By-law.....	2005-11-16	10:1.351	
Tax Rates By-law 2006.....	2006-10-10	11:1.143	
Tax Rates By-law 2007.....	2007-07-10	11:2.417	
ST. MARY'S FIRST NATION / PREMIÈRE NATION ST. MARY'S			
Annual Expenditure Law, 2008.....	2008-05-30	12:2.518	
Annual Expenditure Law No. 102, 2009.....	2009-06-11	13:3.1932	
Annual Expenditure Law No. 104, 2010.....	2010-05-29	14:2.622	
Annual Expenditure Law No. 107, 2011.....	2011-05-27	15:3.1695	

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ST. MARY'S FIRST NATION (continued) / PREMIÈRE NATION ST. MARY'S (suite)			
Annual Rates Law, 2008	2008-05-30	12:2.523	
Annual Rates Law No. 103, 2009	2009-06-11	13:3.1935	
Annual Rates Law No. 105, 2010	2010-05-29	14:2.625	
Annual Rates Law No. 106, 2011	2011-05-27	15:3.1698	
Property Assessment Amendment Law, 2008-02 ...	2008-12-17	13:1.333	
Property Assessment Law, 2008	2008-09-18	13:1.334	s.29(2) by Property Assessment Amendment Law, 2008-02 (13:1.333)
Property Taxation Law, 2008	2008-09-18	13:1.371	
Expenditure By-law	2005-08-16	10:1.382	
Rates By-law 1997-T05	1997-06-02	2:1.270	
Rates By-law 1998-T05	1998-06-18	2:2.690	
Rates By-law 1999-T07	1999-07-30	4:1.49	
Rates By-law 2000-Yr08	2000-06-25	4:2.247	
Rates By-law 2001-Yr09	2001-08-06	6:1.172	
Rates By-law 2002-Yr10	2002-09-01	7:1.315	
Rates By-law 2003-Yr11	2003-08-29	8:1.183	
Rates By-law 2004-Yr12	2004-09-28	9:1.241	
Rates By-law 2005-Yr13	2005-07-06	10:1.387	
Rates By-law 2006-Yr14	2006-11-16	11:1.145	
Rates By-law 2007-Yr15	2008-01-16	12:2.799	
Taxation Amendment By-law No. 1, 2007	2008-01-16	12:2.800	

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BRITISH COLUMBIA (continued) / COLOMBIE-BRITANNIQUE (suite)			
STELLAT'EN FIRST NATION / PREMIÈRE NATION STELLAT'EN			
By-law No. 1998-1 - Respecting the Appropriation and Expenditure of Moneys for Primary and Secondary Education	1999-11-05	4:1.50	
SUMAS FIRST NATION / PREMIÈRE NATION SUMAS			
Annual Expenditure Law, 2008	2008-11-08	13:1.406	
Annual Expenditure Law, 2009	2009-08-07	13:4.2437	
Annual Expenditure Law, 2010	2010-06-16	14:2.628	
Annual Expenditure Law, 2011	2011-07-09	15:3.1701	
Annual Rates Law, 2008	2008-11-08	13:1.411	
Annual Rates Law, 2009	2009-08-07	13:4.2441	
Annual Rates Law, 2010	2010-06-16	14:2.632	
Annual Rates Law, 2011	2011-07-09	15:3.1705	
Tax Rates By-law 2005	2005-09-28	10:1.388	
Tax Rates By-law 2006	2006-09-19	11:1.146	
Tax Rates By-law 2007	2007-09-18	12:1.57	
T'IT'Q'ET FIRST NATION / PREMIÈRE NATION T'IT'Q'ET			
2003 Rates By-law	2003-09-30	8:1.184	
2004 Rates By-law	2004-08-18	9:1.242	
2005 Rates By-law	2005-07-29	10:1.390	
Rates By-law 2006	2006-08-29	11:1.148	
Rates By-law 2007	2007-06-25	11:2.419	

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T'IT'Q'ET FIRST NATION (continued) / PREMIÈRE NATION T'IT'Q'ET (suite)			
Rates By-law 2008	2008-09-10	13:1.580	
Rates By-law 2009	2010-02-08	14:1.180	
Tax Rates By-law 2010	2010-11-02	15:1.574	
Tax Rates By-law 2011	2011-08-12	16:1.490	
TLA-O-QUI-AHT FIRST NATIONS / PREMIÈRES NATIONS TLA-O-QUI-AHT			
Annual Expenditure Law, 2008	2008-09-18	13:1.414	
Annual Expenditure Law, 2009	2009-09-16	13:4.2444	
Annual Expenditure Law, 2010	2010-12-02	15:1.351	
Annual Expenditure Law, 2011	2011-11-18	16:1.337	
Annual Rates Law, 2008	2008-09-18	13:1.420	
Annual Rates Law, 2009	2009-09-16	13:4.2449	
Annual Rates Law, 2010	2010-12-02	15:1.356	
Annual Rates Law, 2011	2011-11-18	16:1.341	
TL'AZT'EN NATION / NATION TL'AZT'EN			
2000 Expenditure By-law	2000-12-20	5:2.278	
2002 Expenditure By-law	2002-07-15	7:1.316	
2003 Expenditure By-law	2003-06-09	8:1.186	
2004 Expenditure By-law	2004-08-26	9:1.243	
2005 Expenditure By-law	2005-07-22	10:1.391	
2006 Expenditure By-law	2006-08-01	11:1.149	
2007 Expenditure By-law	2007-09-07	12:1.59	

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TL'AZT'EN NATION (continued) / NATION TL'AZT'EN (suite)			
2008 Expenditure By-law.....	2008-12-19	13:3.1988	
1998 Rates By-law	1998-07-23	3:1.87	
1999 Rates By-law	1999-11-01	4:1.53	
2000 Rates By-law	2000-10-20	5:1.111	
2002 Rates By-law	2002-07-15	7:1.317	
2003 Rates By-law	2003-06-09	8:1.187	
2004 Rates By-law	2004-08-26	9:1.244	
2005 Rates By-law	2005-07-22	10:1.392	
Rates By-law 2006	2006-08-01	11:1.150	
Rates By-law 2007	2007-09-07	12:1.60	
Rates By-law 2008	2008-12-19	13:3.1989	
Rates By-law 2009	2009-10-27	13:4.2528	
Rates By-law 2010	2010-11-29	15:1.575	
2009 Taxation Expenditure By-law.....	2009-10-27	13:4.2530	
2010 Taxation Expenditure By-law.....	2010-11-29	15:1.577	
TOBACCO PLAINS INDIAN BAND / BANDE INDIENNE TOBACCO PLAINS			
Annual Budget Expenditure Law, 2008	2008-05-30	12:2.526	
Annual Expenditure Law, 2009	2009-06-05	13:3.1938	
Annual Expenditure Law, 2010	2010-06-05	14:2.635	
Annual Expenditure Law, 2011	2011-06-15	15:3.1708	
Annual Rates Law, 2008	2008-05-30	12:2.532	

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TOBACCO PLAINS INDIAN BAND (continued) / BANDE INDIENNE TOBACCO PLAINS (suite)			
Annual Rates Law, 2009	2009-06-05	13:3.194	
Annual Rates Law, 2010	2010-06-05	14:2.638	
Annual Rates Law, 2011	2011-06-15	15:3.1711	
Property Assessment Law, 2008.....	2008-07-10	12:2.535	
Property Taxation Law, 2008	2008-07-10	12:2.573	
2002 Rates By-law	2002-06-03	6:2.471	
2003 Rates By-law	2003-06-11	8:1.189	
2004 Rates By-law	2004-07-06	8:2.486	
2005 Rates By-law	2005-09-28	10:1.394	
Rates By-law 2006	2006-06-16	10:2.722	
Rates By-law 2007	2007-06-25	11:2.420	
TSAWOUT FIRST NATION / PREMIÈRE NATION TSAWOUT			
Annual Expenditure Law, 2008.....	2008-05-30	12:2.609	
Annual Expenditure Law, 2009.....	2009-06-26	13:4.2452	
Annual Expenditure Law, 2010.....	2010-06-05	14:2.641	
Annual Expenditure Law, 2011	2011-05-27	15:3.1714	
Annual Rates Law, 2008	2008-05-30	12:2.615	
Annual Rates Law, 2009	2009-06-26	13:4.2457	
Annual Rates Law, 2010	2010-06-05	14:2.646	
Annual Rates Law, 2011	2011-05-27	15:3.1719	
Property Assessment Law, 2008.....	2008-09-18	13:1.423	

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TSAWOUT FIRST NATION (continued) / PREMIÈRE NATION TSAWOUT (suite)			
Property Taxation Law, 2008	2008-09-18	13:1.461	
Rates By-law 1997-T01	1997-05-28	2:1.271	
Rates By-law 1998-TX01	1998-06-09	2:2.691	
Rates By-law 1999-TX01	1999-05-31	3:2.418	
Rates By-law 2000 TX-01	2000-06-04	4:2.248	
Rates By-law 2001 TX-02	2001-06-13	5:2.279	
Rates By-law 2002 TX-01	2002-05-29	6:2.473	
Rates By-law 2003 TX-01	2003-06-01	7:2.526	
Rates By-law 2004 TX-01	2004-05-25	8:2.488	
Rates By-law 2005 TX-01	2005-05-31	9:2.429	
Rates By-law 2006 TX-01	2006-05-15	10:2.724	
Rates By-law 2007 TX-01	2007-06-04	11:2.422	
TSAWWASSEN FIRST NATION / PREMIÈRE NATION TSAWWASSEN			
Annual Expenditure Law, 2008	2008-05-30	12:2.619	
Annual Rates Law, 2008	2008-06-01	12:2.625	
Assessment By-law Amendment			
By-law 1999	2000-03-09	4:2.250	
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial Home Ownership Grants			
	1997-06-02	2:1.274	

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TSAWWASSEN FIRST NATION (continued) / PREMIÈRE NATION TSAWWASSEN (suite)			
By-law Authorizing Reduction of Taxes by an Amount Equal to Provincial			
Home Ownership Grants	1998-06-01	2:2.693	
1997 Rates By-law	1997-06-02	2:1.275	
1998 Rates By-law	1998-06-18	2:2.694	
1999 Rates By-law	1999-05-31	3:2.422	
2000 Rates By-law	2000-06-04	4:2.295	
2001 Rates By-law	2001-06-15	5:2.281	
2002 Rates By-law	2002-06-03	6:2.474	
2003 Rates By-law	2003-05-29	8:1.191	
2004 Rates By-law	2004-05-30	8:2.490	
2005 Rates By-law	2005-06-08	9:2.431	
2006 Rates By-law	2006-06-16	10:2.725	
2007 Rates By-law	2007-11-15	12:1.62	
Taxation By-law Amendment By-law 1997	1997-10-20	2:2.696	
Taxation By-law Amendment By-law 1999	2000-03-09	4:2.297	
Ts'kw'aylaxw First Nation see also PAVILION INDIAN BAND / PREMIÈRE NATION Ts'kw'aylaxw voir aussi BANDE INDIENNE PAVILION			
Property Tax Expenditure By-law	2009-12-18	14:1.181	
Rates By-law 2005-T01	2005-07-22	10:1.396	
Rates By-law 2006-T01	2006-07-10	10:2.727	
Rates By-law 2007-T01	2007-09-21	12:1.64	

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TS'KW'AYLAXW FIRST NATION see also PAVILION INDIAN BAND (continued) / PREMIÈRE NATION TS'KW'AYLAXW voir aussi BANDE INDIENNE PAVILION (suite)			
Rates By-law 2008-T01	2009-03-17	13:3.1991	
Rates By-law 2009-T01	2009-12-18	14:1.187	
Rates By-law 2010-T01	2010-11-29	15:1.583	
Rates By-law 2011-T01	2011-08-30	16:1.491	
TSLEIL-WAUTUTH NATION (also known as BURRARD INDIAN BAND) / NATION TSLEIL-WAUTUTH (aussi connue sous le nom de BANDE INDIENNE BURRARD)			
Annual Expenditure Law, 2009	2009-06-05	13:3.1945	
Annual Expenditure Law, 2010	2010-06-05	14:2.650	
Annual Expenditure Law, 2011	2011-06-15	15:3.1723	
Annual Rates Law, 2009	2009-06-05	13:3.1949	
Annual Rates Law, 2010	2010-06-05	14:2.657	
Annual Rates Law, 2011	2011-06-15	15:3.1730	
Property Assessment Law, 2010	2010-03-16	14:2.660	
Property Taxation Law, 2010	2010-03-16	14:2.697	
Consolidated Property Assessment and Taxation By-law 1997			
	1997-09-30	2:2.698	ss.16, 21(1), 30(2) by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1 (4:2.302)
			s.46 by Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000 (4:2.304)

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Consolidated Property Assessment and Taxation By-law 1997 (continued)			repealed by Property Assessment Law, 2010 (14:2.660) and Property Taxation Law, 2010 (14:2.697)
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-1	2000-02-08	4:2.302	
Consolidated Property Assessment and Taxation By-law 1997 Amendment By-law 1999-2000	1999-12-07	4:2.304	
Expenditure By-law No. EXP-2000-01	2000-12-18	5:2.285	
Expenditure By-law No. EXP 2006-01	2006-06-16	10:2.729	
Expenditure By-law No. EXP 2007-01	2007-06-25	11:2.423	
Expenditure By-law No. EXP 2008-01	2008-08-12	13:1.581	
1999 Rates By-law	1999-06-28	3:2.424	
2000 Rates By-law	2000-06-25	4:2.300	
2001 Rates By-law	2001-06-15	5:2.283	
2002 Rates By-law	2002-09-01	7:1.319	
2003 Rates By-law	2003-06-11	8:1.193	
2004 Rates By-law	2004-06-11	8:2.492	
2005 Rates By-law	2005-07-06	10:1.398	
Rates By-law 2006	2006-06-16	10:2.734	

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TSLEIL-WAUTUTH NATION (also known as BURRARD INDIAN BAND) (continued) / NATION TSLEIL-WAUTUTH (aussi connue sous le nom de BANDE INDIENNE BURRARD) (suite)			
Rates By-law 2007	2007-06-25	11:2.428	
Rates By-law 2008	2008-08-12	13:1.586	
T'SOU-KE FIRST NATION / PREMIÈRE NATION T'SOU-KE			
Property Assessment Law, 2011	2011-06-15	15:3.1733	
Property Taxation Law, 2011	2011-06-15	15:3.1770	
TZEACHTEN FIRST NATION / PREMIÈRE NATION TZEACHTEN			
Annual Expenditure Law, 2008	2008-06-06	12:2.629	
Annual Expenditure Law, 2009	2009-08-07	13:4.2461	
Annual Expenditure Law, 2010	2010-06-05	14:2.740	
Annual Expenditure Law, 2011	2011-06-10	15:3.1805	
Annual Rates Law, 2008	2008-06-06	12:2.635	
Annual Rates Law, 2009	2009-08-07	13:4.2465	
Annual Rates Law, 2010	2010-06-05	14:2.745	
Annual Rates Law, 2011	2011-05-27	15:3.1809	
Property Assessment Amendment Law, 2010 ..	2010-11-11	15:1.359	
Property Assessment Law, 2010	2010-09-22	15:1.361	s.49(2), Sch. II, III & IV by Property Assessment Amendment Law, 2010 (15:1.359)
Property Taxation Law, 2010	2010-09-22	15:1.398	
Exemption By-law 1998	1998-08-11	3:1.89	
Exemption By-law 1999	1999-07-20	3:2.426	

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TZEACHTEN FIRST NATION (continued) / PREMIÈRE NATION TZEACHTEN (suite)			
Exemption By-law 2001.....	2001-06-15	5:2.292	
Exemption By-law 2002.....	2002-09-01	7:1.323	
Property Tax Expenditure By-law.....	2000-09-21	5:1.115	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-02.....	2000-09-06	5:1.122	
Property Taxation and Assessment By-laws			
Amendment By-law No. 2000-03.....	2000-12-20	5:2.293	
1998 Rates By-law.....	1998-08-11	3:1.90	
1999 Rates By-law.....	1999-07-20	3:2.427	
2000 Rates By-law.....	2000-09-21	5:1.113	
2001 Rates By-law.....	2001-06-15	5:2.290	
2002 Rates By-law.....	2002-09-01	7:1.321	
Rates By-law No. 2003.....	2003-08-29	8:1.195	
Rates By-law No. 2004.....	2004-06-04	8:2.494	
Rates By-law No. 2005.....	2005-05-31	9:2.433	
Rates By-law No. 2006.....	2006-07-10	11:1.152	
Rates By-law No. 2007.....	2007-07-10	11:2.430	
UNION BAR FIRST NATION / PREMIÈRE NATION UNION BAR			
Property Assessment By-law.....	2007-01-19	11:2.432	
Property Taxation By-law.....	2007-01-19	11:2.468	
Tax Rates By-law 2007.....	2007-08-07	11:2.499	

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UPPER SIMILKAMEEN INDIAN BAND / BANDE INDIENNE UPPER SIMILKAMEEN			
2002 Assessment By-law	2002-12-19	7:2.528	
Expenditure By-law.....	2003-01-15	7:2.576	
Property Assessment and Taxation By-law	1997-02-11	2:1.280	
Property Tax Amending By-law No. 1 (1997) ..	1997-11-07	2:2.752	
Property Taxation By-law	2002-12-19	7:2.581	
1997 Rates By-law	1997-08-15	2:1.278	
1998 Rates By-law	1998-10-23	3:1.193	
1999 Rates By-law	1999-12-07	4:2.305	
2000 Rates By-law	2001-01-21	5:2.294	
2001 Rates By-law	2001-09-20	6:1.173	
2002 Rates By-law	2002-11-27	7:1.324	
2003 Rates By-law	2003-09-05	8:1.197	
2004 Rates By-law	2004-11-15	9:1.246	
Rates By-law 2006	2006-12-07	11:1.154	
2007 Rates By-law	2008-01-16	12:2.802	
2008 Rates By-law	2008-12-19	13:3.1993	
2009 Rates By-law	2010-02-08	14:1.189	
2010 Rates By-law	2011-03-02	15:3.1857	
WEST MOBERLY FIRST NATIONS / PREMIÈRES NATIONS WEST MOBERLY			
Financial Administration By-law	2002-02-16	6:2.476	
Property Assessment and Taxation By-law	2002-05-29	6:2.487	

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Campbell Road Capital Expenditure By-law No. 01-TX-01	2001-05-05	5:2.300	
Cougar Road Improvement			
By-law No. 99-TX-05	2000-05-07	4:2.309	
Design and Mapping By-law No. 03-TX-01....	2003-05-18	8:1.203	
1997 Expenditure By-law Annual Budget	1997-07-29	2:1.337	
1998 Expenditure By-law Annual Budget	1998-05-28	3:1.95	
1999 Expenditure By-law Annual Budget	1999-05-28	3:2.430	
2001 Expenditure By-law Annual Budget	2001-06-15	5:2.296	
2002 Expenditure By-law Annual Budget	2002-05-29	6:2.539	
2003 Expenditure By-law Annual Budget	2003-05-25	8:1.199	
2004 Expenditure By-law Annual Budget	2004-05-31	8:2.496	
2005 Expenditure By-law Annual Budget	2005-05-31	9:2.435	
Expenditure By-law Annual Budget 2006	2006-05-31	10:2.736	
Expenditure By-law Annual Budget 2007	2007-06-04	11:2.501	
Expenditure By-law Annual Budget 2008	2008-06-12	12:2.804	
Expenditure By-law Annual Budget 2009	2009-06-15	13:3.1995	
Expenditure By-law Annual Budget 2010	2010-06-11	14:2.793	
Expenditure By-law Annual Budget 2011	2011-06-14	15:3.1859	
Old Ferry Wharf Road Waterworks			
By-law No. 99-TX-04	1999-10-17	4:2.312	

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Property Assessment Amendment By-law 97-TX-05.....	1997-10-31	2:2.754	
Property Taxation Amendment By-law 97-TX-04.....	1997-12-19	2:2.757	
Property Taxation Amendment By-law 99-TX-01.....	1999-06-23	3:2.434	
Property Taxation Amendment By-law No. 05-TX-02.....	2005-07-13	10:1.400	
Property Taxation Amendment By-law 09-TX-04..	2009-12-18	14:1.194	
Property Taxation By-law No. 05-TX-03.....	2005-12-22	10:2.739	
Purchase of Sensisyusten School Bus Capital Expenditure By-law No. 11-TX-03	2011-03-16	15:3.1869	
1997 Tax Rate Schedule Amending By-law ...	1997-05-28	2:1.339	
1998 Tax Rate Schedule Amending By-law ...	1998-05-28	3:1.97	
1999 Tax Rate Schedule Amending By-law ...	1999-05-28	3:2.432	
2000 Tax Rate Schedule Amending By-law ...	2000-06-01	4:2.307	
2001 Tax Rate Schedule Amending By-law ...	2001-05-30	5:2.298	
2002 Tax Rate Schedule Amending By-law ...	2002-05-29	6:2.541	
2003 Tax Rate Schedule Amending By-law ...	2003-05-25	8:1.201	
2004 Tax Rate Schedule Amending By-law ...	2004-05-31	8:2.498	
2005 Tax Rate Schedule Amending By-law ...	2005-05-31	9:2.438	
Tax Rate Schedule Amending By-law 2006 ...	2006-05-31	10:2.743	

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Tax Rate Schedule Amending By-law 2007 ...	2007-06-04	11:2.505	
Tax Rate Schedule Amending By-law 2008 ...	2008-06-12	12:2.815	
Tax Rate Schedule Amending By-law 2009 ...	2009-06-15	13:3.2002	
Tax Rate Schedule Amending By-law 2010 ...	2010-06-11	14:2.796	
Tax Rate Schedule Amending By-law 2011	2011-06-14	15:3.1872	
Taxation Expenditure Amendment			
By-law 97-TX-03	1997-07-29	2:1.341	
Tobacco Products Tax By-law, 1998 TX-01 ...	1998-02-01	2:1.344	
Tsinstikeptum I.R. #9 Capital Expenditure			
By-law No. 00-TX-02	2000-05-07	4:2.315	repealed by Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06 (5:2.309)
Tsinstikeptum Indian Reserve No. 9 Capital Expenditure By-law No. 00-TX-06			
[Tsinstikeptum] IR No. 09 East Boundary Road Sidewalk Development Project Phase III Capital Expenditure By-law No. 10-TX-05 ...	2000-12-21	5:2.309	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 10-TX-03	2010-11-02	15:1.585	
	2010-11-02	15:1.588	

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[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 11-TX-01.....	2011-03-16	15:3.1863	
[Tsinstikeptum] IR No. 09 Land Purchase for Future Community Governance and Recreational Site Capital Expenditure By-law No. 11-TX-02.....	2011-03-16	15:3.1866	
[Tsinstikeptum] IR No. 9 Old Okanagan Highway Sidewalk Development Project Phase IV Capital Expenditure By-law No. 11-TX-06.....	2011-08-17	16:1.493	
[Tsinstikeptum] I.R. #9 Pine Stadium Lighting Improvement Project Capital Expenditure By-law No. 04-TX-02.....	2004-07-06	8:2.501	
[Tsinstikeptum] I.R. #09 Pine Stadium Pavilion Recreation Project Capital Expenditure By-law No. 09-TX-01.....	2009-04-27	13:3.1999	
[Tsinstikeptum] IR No. 09 Sensisyusten Gymnasium Floor Replacement Capital Expenditure By-law No. 10-TX-04.....	2010-11-02	15:1.591	
[Tsinstikeptum] I.R. #9 Sidewalk Development Project Phase I & II Capital Expenditure By-law No. 09-TX-05.....	2009-11-16	14:1.191	

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[Tsinstikeptum] I.R. #9 STQA? Kw LNIW?T Community Health Building Capital Expenditure By-law No. 05-TX-06	2006-12-19	10:2.746	
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TABLE OF STANDARDS AND PROCEDURES

This table lists the standards and procedures established by the First Nations Tax Commission (FNTC) under the authority of the *First Nations Fiscal and Statistical Management Act* that have been published to date in the *First Nations Gazette*. The standards and procedures are published in both official languages. This table is prepared for convenience of reference only.

The date on which a standard or procedure came into force and effect is listed in a separate column.

From time to time, the FNTC may amend these standards by way of a FNTC resolution made at a duly convened meeting of the Commission. FNTC standards, including amended standards, are available on the FNTC website (www.fntc.ca).

The column titled 'Consolidation' indicates that the provisions of the basic document and all subsequent amendments have been combined in a single text.

The location of a standard or procedure in the *First Nations Gazette* is indicated by the volume number, the issue number, and the page number (e.g. 16:1.29).

TABLEAU DES NORMES ET PROCÉDURES

Le présent tableau énumère les normes et procédures établies par la Commission de la fiscalité des premières nations (CFPN) en vertu de la *Loi sur la gestion financière et statistique des premières nations* qui ont été publiées jusqu'à ce jour dans la *Gazette des premières nations*. Ces normes et procédures sont publiées dans les deux langues officielles. Le présent tableau sert uniquement à faciliter la consultation.

La date d'entrée en vigueur des normes et procédures figure dans une colonne distincte.

La CFPN peut modifier ces normes au besoin en adoptant une résolution à cet effet lors d'une réunion dûment convoquée de ses membres. Les normes de la CFPN, y compris celles qui ont été modifiées, sont accessibles sur le site Web de la CFPN (www.fntc.ca).

La colonne intitulée « Codification » indique que la version originale d'un document et ses modifications ultérieures ont été réunies dans un même texte.

L'endroit où figurent les normes ou les procédures dans la *Gazette des premières nations* est indiqué par le numéro de volume, le numéro de fascicule et le numéro de page (p. ex. 16:1.29).

Title Titre	Effective date Date d'entrée en vigueur	Consolidation Codification	F.N. Gaz Gaz. PN	Remarks Remarques
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Normes établissant les critères d'agrément des lois sur l'emprunt	2008-09-17	2011-12-15	16:1.36	
Standards for First Nation Delegation Laws.....	2011-10-06		16:1.20	
Normes relatives aux lois sur la délégation de pouvoirs des premières nations	2011-10-06		16:1.48	
Standards for First Nation Development Cost Charges Laws	2009-06-10	2011-06-14	15:3.1436	
Normes relatives aux lois sur les taxes d'aménagement des premières nations.....	2009-06-10	2011-06-14	15:3.1481	
Standards for First Nation Expenditure Laws ...	2007-10-22	2011-03-29	15:3.1448	
Normes relatives aux lois sur les dépenses des premières nations	2007-10-22	2011-03-29	15:3.1494	
Standards for First Nation Property Assessment Laws	2007-10-22	2010-12-16	15:1.3	
Normes relatives aux lois sur l'évaluation foncière des premières nations	2007-10-22	2010-12-16	15:1.22	
Standards for First Nation Property Taxation Laws	2007-10-22	2011-03-29	15:3.1455	
Normes relatives aux lois sur l'imposition foncière des premières nations	2007-10-22	2011-03-29	15:3.1502	

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Standards for First Nation Tax Rates Laws.....	2007-10-22	2011-03-29	15:3.1463	Revoked and replaced 2011-12-15
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Normes relatives aux lois sur les taux d'imposition des premières nations (2011).....	2011-12-15		16:1.23	
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